



ATTS NEWSLETTER

JAN — MAR 1988

60

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ORGANIZATIONAL REPORT

I had hoped to include with this issue a Membership Certificate for each member. However, the press of time has prevented completion of the project. Perhaps by next issue --- ?

... The Editor



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New Finds

... The Editor

NEW MEXICO

In Newsletter 58, I included an article which Clarence Thiede had found in the Albuquerque Journal about a piece of play money. The article isn't clear as to whether it was a piece of play money that resembled a sales tax token and was passed for same, or whether it was a "counterfeit" deliberately made to pass but resembling play money. It doesn't really make much sense to "counterfeit" a tax token, though, so the idea that it was play money accidentally passed as a token is more reasonable. Tim Davenport suggested that I contact Richard Clothier (Rte. 8, Washington, MA 01223), who has a catalog (\$6.95, postpaid) of play money. I send Richard a NM #3. He sent back information about several tokens that existed in the mid-30s and might have passed for #3 on the basis of rough resemblance. Here is some information about one of them, from Richard's catalog.



Obv. ROBIN HOOD SHOES / FOR (Robin Hood bust facing right, with bow and arrow) FOR / BOYS (more of bust) GIRLS / A GOLD STANDARD SHOE
Rev. ROBIN HOOD / PLAY / (star) 10 (star) / MONEY / LUCKY COIN

16 mm. ALUMINUM 500 - 2000 estimated in existence now. Another exists in denomination 5.

OHIO

In Newsletter 56, just a year ago, I included under "New Finds" a picture of an Ohio tax receipt souvenir card. I had reproduced it from the State Revenue Newsletter, Vol. 23 No. 6 (Nov. - Dec. 1984). It was reported originally in the Bank Note Reporter for Dec. 1984, as available from the Document Exchange in Wooster, OH, but an effort to contact that organization was unsuccessful. Fred Robinson (R-273, Canton, OH) did some followup work and reports the following information.

"Several issues of the Newsletter ago you asked about a firm in Wooster, OH. The ad you had from Bank Note Reporter and the State Revenue Society advertised a card of Ohio tax prepaid receipts in souvenir card format. The SRS ad was an apparent copy of the BNR ad. I checked both sources and this is my conclusion.

"The firm had an address in Wooster. It was a P.O. Box number. This box was paid for and used for six months. The Postal Service has a file on unfilled orders and 'cashed our checks' complaints. This same firm also attempted to provide some other similar products with the same results.

"I saw a photocopy of a printer's proof someone at the Wayne County Coin Club had. The copy indicated sloppy work and all receipts were the same ones, even to control number. The reason I looked into this was I wanted to be sure that the stamp and coin club hadn't done this or had underwritten the venture only to be burned.

"A member of the Wayne County (Wooster, OH) Prosecutor's Office is a coin club member. His latest report is the Postal Service has warrants for arrest of the operators and the Better Business Bureau also has complaints.

"Most likely no collector has a card, but the money is long spent. Wooster is a small town, 20,000, and quite often you see ads for collector items with a Wooster P.O. Beware! Wooster is 1 hour from Akron, 1½ hours from Cleveland and Columbus, and about 2 hours from Toledo. So the temptation of big town boys to cheat at bumpkin expense is great.

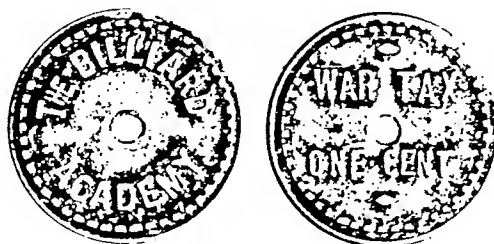
". . . I'm sorry that it must be bad news. The card could have been a pretty item if done up properly!"

MISSOURI

Brian Smith (R-376, Jefferson City, MO) writes that he found an aluminum MO #23 look-alike in the junk box in an antique shop partly owned by a local coin dealer. The dealer is a collector of Missouri merchant tokens, but thought nothing of the sales tax token. Chits lists a MO #11 pattern as an aluminum token of the same type as MO #23.

WAR TAX

David Schenkman, TAMS Journal Editor, provided the pictures below. Those of you with copies of Chits will find two other War Tax tokens on page 220. One of them had been previously reported in TAMS Journal, vol. 11, no. 4. The other had been reported in the ATTS Newsletter, vol. 1, no. 2, May-June 1971. This Billiard Academy War Tax token is a new one to me. Can any members provide more information?



Reactions to the Tokens

by David Stolaroff
(ATTS R-393)

Note: The following is an excerpt from the author's 1953 Master's Thesis, Sales Tax Tokens: A Study in Fractional Revenue.

Said a letter from Washington state officials to the Council of State Governments, shortly after Washington's token system began to function in 1935: "Generally, the tokens are well received, accompanied by humorous objections."

It was initially expected that the public would be happy with the token system. The entire enterprise was considered a useful one--a benefit to the frugal buyer, it was explained, who in no instance was required to pay over one-tenth of one cent above the legal 2% of the purchase price.¹

In Mississippi the Jackson Daily Clarion-Ledger reported on July 2, 1936 that:

"(transactions)...were accompanied by smiles, and the tedium of the day was lessened considerably by the general good nature with which everybody took the innovation in paying the tribute to the state."

New Mexico consumers apparently initially reacted similarly, with the Albuquerque Tribune reporting on August 16, 1935 that:

"A fair cross section of Albuquerque's buying public--the group that pays the sales taxes--favor the token system, and as soon as the preliminary confusion wears off, the plan will prove successful. This was the general opinion of a survey conducted by the Tribune in downtown Albuquerque yesterday."

A less positive reaction to the tokens occurred in Missouri. Said the St. Louis Post-Dispatch on August 28, 1935, the day after tokens were distributed:

"At breakfast, the local citizens were merely curious about the new tax tokens. At lunch, they were tolerantly amused, but by dinner, they had become acutely tax conscious--their curiosity satisfied, their tolerance strained, and their pockets laden with pennies and bottle caps... 'The most depressing aspect of the entire system is the fact that we now have with us, upon every simple transaction of the day, a constant reminder of the taxes we have to pay.'"

"Some men," wrote the Post-Dispatch, "used the supply they had, and declined to encumber themselves with the 'nuisances,' valuing time and convenience more than change for pennies."²

In Kansas, tokens went into circulation on June 1, 1937. The following day the Wichita Eagle noted that "complaints, bewilderment, and disgust were evident in all quarters" as the "bothersome" zinc tokens went into use.

The passage of time apparently altered in no way the status of public opinion in the state, with the Eagle running a story on July 3, 1939 under the heading "Asserts Nuisance of State Sales Tax Tokens is at an end." The article included a statement by Kansas Governor Rorer to the effect that the situation in Kansas would be alleviated with the introduction of the bracket system.

Utah's tokens went into circulation on July 1, 1937; on July 2nd the Salt Lake Tribune, under the heading "Fractional Money befuddles old and young," reported that

"Utah's miniature money appeared on the scene Thursday, and left in its wake a series of superlative headaches... 'These tokens,' complained one citizen, 'don't even jingle pleasantly in your pocket.'"

The people of Salt Lake City were not, however, ones to sit idly by. There were some spectacular developments. By July 20th, public indignation had crystallized into the form of an "anti-token" mass meeting of the citizenry, scheduled for assembly that evening at the City and County Building. Although arrangements appear to have been made for the use of the facility, the doors were found to be locked fast, and the angry crowd was forced to gather on the east steps of the building.

"We are indignant," a spokesman was reported as protesting, "we feel that someone is due for censorship. We are going to arrange a new meeting where we won't be headed off."³

The next day, City Commissioner William Murdock responded, telling the press that "there was no intention of shutting them out. The whole thing happened because of a misunderstanding."⁴

The protests and indignation died away, however. By July 27th, the State Tax Commission was quoted as saying that much of the early antagonism toward the tokens was being overcome and that, in its opinion, the public would soon be using them without complaint.⁵

Thus, we see that the first tokens were greeted in some places with a mild curiosity and a good natured attempt to comply with the state's regulations. In other localities, they evoked immediate protest. In all cases, the eventual feeling toward the token system was one of resentment.

What, basically, contributed to the adverse reaction? The fault of the token system lies in the detailed nature of its own construction. Those lawmakers who adopted it were attempting to provide the people with that type of tax justice which would

be required by an economic man. The economic man took the place of the people in the minds of the planners, and it was he, they thought, to whom the prospect of saving fractions of a cent would appeal.

Here was the fallacy. No individual among us is purely an economic man. Few of us have time to perform Nth degree calculations to determine that action which will prove most efficient in the utilization of our resources. The capacity to do so requires intense analysis. Although the tendency among us is to attempt to function as an economic man, it is to only those few who carried out the attempt to the extreme that the token system was attractive. The majority of the population did not have time to count fractions of a penny.

When tendered token change, some considered it an affront to their dignity. Others were embarrassed in front of their friends. Very often consumers ignored token change completely. Some carried their "uneconomic" propensities to such an extreme that they were prone to throw their tokens at the sales clerk, in complete disgust.⁶

Even among the poor people for whom the tokens were intended there were some who, when confronted with "change" of several mills, reacted with suspicion, rather than enthusiasm. The token system was commendable in that it was founded in consideration of the poor, but it failed in that its benefits were often not easily demonstrable.

THE EFFECT ON BUSINESS

If businessmen joined in the initial amusement and tolerance exhibited in some communities as sales tax tokens were put into use, it is doubtful that their attitude extended far into the afternoon of that first day of use. The implications of the token system for businesses became quickly evident.

There is no estimate of the accumulated time lost in carefully counting the tiny tokens in two-way exchanges, both in and out of the familiar token trays always in evidence in the tax token states. What confusion, impatience, and exasperation must have resulted in Missouri on August 27, 1935, when it was discovered that the state's carefully planned "milk bottle stopper" tokens were too large to fit the pneumatic tubes of department stores, and what estimate is available of losses due to that unfortunate oversight? Further, there is no estimate of the money cost to the retailer in training his sales force to handle tokens or of keeping additional records...

Possibly the most irritating circumstance was the need for incessant explaining of the tokens to customers--some perplexed, some impatient, and some suspicious. It was easy for suspicion to breed resentment, and it was awkward and unjust that a retailer, who usually operates under highly competitive circumstances, need engender resentment among his customers in an attempt to comply with state regulations.

Innumerable problems arose. Could the merchant simply absorb the tax and avoid the confusion? What was he to do when tokens were temporarily in short supply? How was the token provision to be complied with when payment was made by check? How were tokens to be counted when an item, previously purchased, was to be exchanged by a customer after the system came into effect?

Small wonder that many retailers often "forgot" entirely that they were obligated to tender token change--unless reminded by a stern and demanding customer...

The prime cause for dissatisfaction with tax tokens appears to have stemmed from the loss in time in counting tokens, coupled with the incidental confusion. The loss in time is an important point in economic theory with significant implications if the number of transactions and the velocity of turnover of money are affected. According to Fisher's classical formula in connection with the quantity theory of money, these factors are two of five specific determinants in any established price level. Tax tokens, by consuming time, may reduce the number of transactions and thus the velocity of money within a given trade area, thus having an effect on prices themselves...

It is difficult to trace the effect of tax tokens on business beyond this point because such effect becomes lost in a maze of theory and conjecture. A highly refined analysis might show that sales tax overtaxes reduce consumer expenditures by a like amount, thus negatively affecting the gross national product. It might also show that tax tokens, by raising funds for state government expenditures, positively affect GNP. Our concern here, however, is with the material effect, rather than the theoretical.

1. "Tax Tokens," State Government, 8:177, September 1935.
2. News item in St. Louis Post-Dispatch, August 27, 1935.
3. News item in Salt Lake Tribune, July 21, 1937.
4. Ibid., July 22, 1937.
5. Ibid., July 28, 1937.
6. The writer has been such a target.

SPACE FILLER

In the newspaper articles reprinted in Clippings Vol. 1, there is an October 17, 1973 article from the Thurston Co. Independent. Most of it is about wooden money rather than the Tenino wooden sales tax tokens. However, there is a note that Blaine, WA, Olympia, South Bend, Hoquiam and North Bend also followed the Tenino lead and put out wooden money. Why do you suppose they didn't issue wooden sales tax tokens? Or did they? Chits has entries for Hoquiam and Olympia that George Magee reported (in 1936) possible use of tokens in these two towns, although none had come to light when Chits was published. Sure would be nice if someone really would do a complete, thorough job of research on who printed the wooden money in all these towns, what they printed (search through newspapers for the particular time involved), and so on.

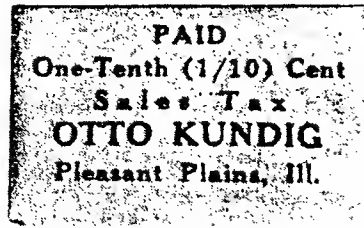
The article below is reprinted "as is" with the permission of both *TAMS Journal* and Rich Hartzog. I've reduced the first page slightly to fit on this page.

. . . The Editor

The Kundig Tokens of Pleasant Plains, Illinois



by Rich Hartzog



The rare provisional sales tax token issued by Otto Kundig is printed on red cardboard, with black lettering. It is rectangular, 23x41mm.

In the course of attempting to locate one of the cardboard provisional sales tax tokens of Pleasant Plains, I contacted the widow of Otto Kundig, the issuer. Mrs. Kundig was kind enough to provide two lengthy letters, which are combined below with original spelling and grammar intact. This provides an interesting insight into the workings of an early general store, and a brief history of the issuance of the several Kundig tokens. While the tax token was reported in the *Sales Tax Token Society Journal*, the others were not previously known. The incuse trade tokens were issued prior to 1901, and were good for a loaf of bread. (In the modified original letter which follows, the author's notes are added in parenthesis.)

H. Kundig
The City Hotel
Pleasant Plains, Ill.
March 1984
Mr. Rich Hartzog
Dear Sir:

I recd your nice letter & am happy to give you your information.

My husbands father & mother were born in Switzerland. I have a very beautiful folder & I think was their marriage certificate all written in German but the date is 1866. After their marriage they came to America and settled in Pl. Plains & bought this building & ran a hotel & grocery store, so I am sure building over a hundred yrs old. They kept boarders in upstairs which had 11 rooms. Workmen would come from Sp. (Springfield) from Mon til Sat.

& return by stage coach I presume, as they ran regular between Sp & Beardstown. Workers help build railroad track from Sp. to Beardstown; they worked out of P.P.

Otto's older Bro. (Henry) baked the 1st commercial loaf of bread in P.P.; he worked in 1st bakery in Sp. The father built a brick oven outside store & oven door opened inside; they sold for 5 cents a loaf & they had tokens like tax ones, & sold 6 for 25 cents. I cant recall any other tokens ever used. I have 2 tin pans he used, one larger than other. (Note: three main varieties of metal tokens were issued; see photos.)

The father (Henry Kundig, 1842-May 1901) died later & Otto was too young to take over; had 2 older sisters & they hired 2 men to help them run until he became of age then he took over with 1 clerk, about 1905. When Otto became of age he took over & was "Otto Kundig General Merchandise" he ran until he died in 62. The hotel closed after father died & upstairs was cleared & some rooms used for grocery storage. The home was at the side, but connected with store; there was a basement under main store with dirt floor & brick wall. They kept vinegar in about 100 gal cedar barrels with spicket & customers would bring glass containers & buy 1 gal; two double doors & steps outside went to basement.

After phones came in, they took orders from customers & delivered with horse & wagon one direction each day. Also took orders in country for 4 or 5 mi & delivered with wagon.

At first all groceries were shipped in by freight & draymen would pick up & deliver to door. Flour came in cotton sacks 10 & 20 lbs. Shot gun shells came in wooden boxes, good lumber better than furniture made now. We sold stone jars for lard & milk crocks & etc. that were made in White Hall & delivered at our door.

We had 3 boys & after they graduated from hi school would work in store until went on own then other go in & all served

their time.

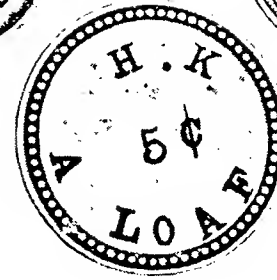
A part of hotel dining room to left door (see photo), was made into a small ice cream parlor with a counter seating 5 & table 4. We made our own ice cream in a big freezer & storage; would make 20 at 1 time. Had large glass glasses hold almost a qt. & sold milk shakes 25 cents & cones 5 cents. We bought coffee in big gunny sacks & had a hand grinder; would grind 1 lb. & sell. We had a separate salt house & bought salt in big barrels & sell to farmers to feed stock. At the side beyond the man in buggy in the picture was a long hitching rack to tie the horse when coming from country. Bought dried shelled beans in big bags & stored in tin container with rolled top. In the picture his Father is on the left with long whiskers. As far as we know Otto is one of the boys, as he was 12 or 13 yrs old. About this time the father died at the age of 59.

I was born in Tenn & came to Ill age 11 when both my father & mother died. My father was a Confederate Soldier & fought all during the War, after his return he ran a general store in small town 20 miles from Nashville, all I remember was the key he carried to front door was about 10 in long. He had many ex slaves as customers. He would take a 2 horse wagon & drive to Nashville for his groceries. He also wrote a column for Nashville Paper on his memories of the War.

Otto & I were married in 1911. After boys left home we had a clerk. You can see from this paper all things we sold. Otto died in 1962; the store was closed. All the 11 rooms upstairs was cleared out after hotel closed & was full of old store things as electricity & more modern equipment was available & since had the room was stored. I sold them to the Lincoln New Salem 12 mi. from here, Old Country Store. He advised me to let him auction off as would bring us both more than what he would value. Everything that he sold had ticket, the price & name of each article for me. I sure was amazed the prices they brought.

I have given to children to play store the tokens, & antique man took little round token & he has an auction house & auctioned all my things off, so he didn't keep anything.

We owned the block the store was on, had a big yard & garden. After he died I built a new house on next corner with



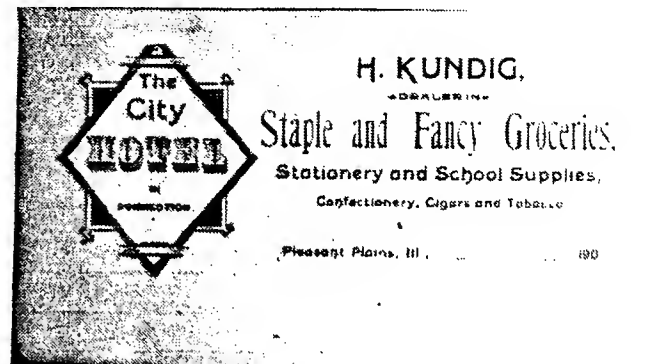
Henry Kundig used three types of tokens, all uniface and struck on brass planchets. Two tokens are 23mm, while the larger "5¢ A Loaf" variety is 29mm.

basement under all house. After that 2 High School teachers at New Berlin 12 mi were sportsmen & they wanted to taken down for the lumber & build them a cabin at a Lake near river at Beardstown. The bld was torn away.

The side walk in front are wooden boards & were all over town. We celebrated our 50th yr in business long before was closed. After bld all down, all basement was filled up with dirt from all citizens in town who did extivate & now is all smooth & my lawn with beautiful green grass.

I think I would be a rich woman had I known the value of things I thot was junk & let slip away. The first telephone office was in one room at rear; my two sister-in-law were Central girls, no numbers then your rang by number 1-2-3-4 & etc. A lot of eavesdropping then, but as phones multiplied had number. Our store always No. 2. (Signed by Mrs. Otto Kundig, age 96)

Information by Henry Kundig Jr. reveals that the cardboard sales tax tokens were printed



OF TAXES PLEASE RETURN THIS BILL

OTTO KUNDIG
GENERAL MERCHANDISE
Telephone No. 2161

Pleasant Plains, Illinois, 19____

Sold to _____

Balance _____ Address _____

Account Forward

1			
2			
3			
4			
5			

STATEMENT

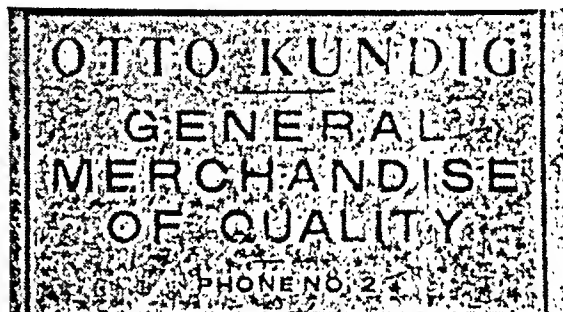
Pleasant Plains, Illinois, _____

IN ACCOUNT WITH

OTTO KUNDIG
— Dealer in —
General Merchandise
Telephone No. 2

DATE	DESCRIPTION	DR	CR

by a local printer. He recalls going with his father to the printer to see how it was done. The tax tokens were unpopular and later, after the store was closed, were taken to the new house, where they were used by the grandkids as toys. Unfortunately Mrs. Kundig threw out a box full about two years before I contacted her. They remain quite rare, with only three specimens known in collectors' hands.



SPACE FILLER

Here's a little sideshow for you. What were "huxies?" What were "rubies?" "Hootnannies?" "Jimmy's Pennies?" "Smidgets?" "Molecule money?" "Jiggers?" "Slugs?" "Bibbies?" "Milktops?" (The last one's a gimme.) . . . The Editor

The article on the next four pages discusses at some length the "Tobacco Sale Tax Stamps" of the mid-30s. At first glance, one might think these are some sort of sales tax stamps that have been overlooked in our collecting interests. However, note the title: Tobacco Sale, not Sales. As you will see from reading the article, during the depression there was an effort to avoid overproduction of agricultural products, so as to maintain some suitable level of prices on the market. Tobacco was one of these products. Basically, the notion was that farmers would voluntarily reduce production and/or destroy anything above a set amount. In return, the government would provide a subsidy. Some farmers didn't go along with this notion, as you might expect. Since they had "overproduced," they had more to sell on the market, relatively, than did the others. This was considered unfair to the farmers who went along with the program. So the idea was hatched that these "non-player" farmers should pay a tax on the sale of their tobacco. You could think of it as a punitive tax, rather than as a revenue-raiser. Thus, it was really a tobacco sale tax, rather than sales tax. Anyhow, read the article. This footnote to history might introduce some "sideline" tax stamps you'd want. Note that the article is reproduced "as is" from Weekly Philatelic Gossip, May 8, 1954 and June 5, 1954.

Tobacco Sale Tax Stamps

By I. IRVING SILVERMAN

Part I

1. Introduction

I've written about Tobacco Sale Tax revenue stamps (Scott's RJ-1 through RJ-11) before. Where and when I am too lazy to find out. If you are like I am, you too accumulate faster than you can sort and classify, and the result is a few shelves wrested from the Ball & Chain loaded with your junk instead of hers. Somewhere in my particular junk are reprints of the articles (or was it just one), which I know, should I intrepidly attempt to extract from the said shelves, would surely result in an uncontrolled philatelic precipitation. Bull-dozing the debris would require just enough time to cheat your dear readers out of this gem of wisdom. Praise the powers that be for this earth-shaking choice. The trash remains on the shelf—this article is in Uncle Harry's slick sheet.

Each time I take stock of the knowledge I have been able to glean about Tobacco Sale Tax stamps I am amazed how abysmal my ignorance previously had been. I believe that my first article on these revenues was a bit on the guess and surmise side, and much is necessary by way of correction and addition. However, as I have previously intimated. I'm not in the mood to review that which was written long ago, and hence, if any of you with prodigious memories can recall my exact words, and if they do not jibe with this article, please take this as the latest and most authentic pronouncement.

I exhibited some frames of my pets at a locally operated soiree sponsored by one of the unenlightened commemorative collecting combines, and notwithstanding my not being a member I was awarded le Grande certificatte de Participazione. Not bad, eh? Surely, it was a stroke of genius to split my entry so that one was required to go up one aisle to see the first half, and down the other aisle to see the other half. Besides myself, I know that one man saw my exhibit. That man was Colin Makepeace, an avid revenue collector in Providence, Rhode Island who happened to be visiting here in Chicago. He is not only a collector of U. S. revenue stamps, but is also the president of the Canadian Revenue Society and a nationally known lawyer. Being a brother barrister, I know he knows that I have been hard at work in the law business, and I know he forgives me for not answering a letter written to me some time ago.

In this letter, Mr. Makepeace asked me about the identifying features of the "cents" electrotype plates used for

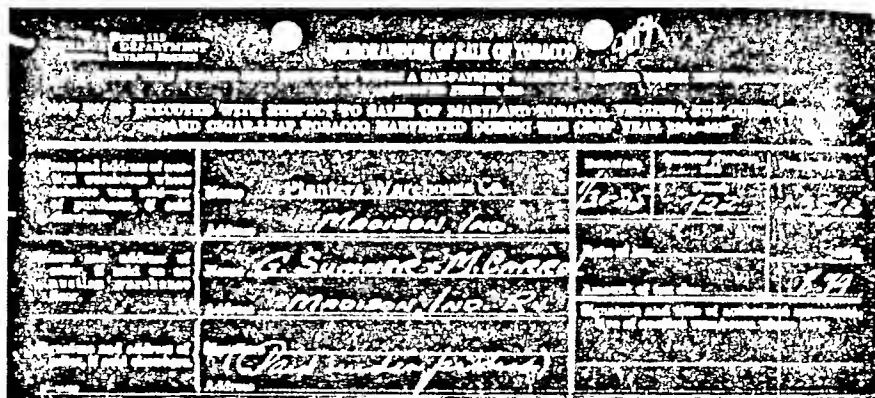
overprinting the Tobacco Sale Tax stamps. I figured that the effort required to write to him would be about the same as that expended in preparing an article for the WEEKLY PHILATELIC GOSSIP so I decided that I'd jot down some notes which might interest revenue collectors. This then, is principally a reply to Mr. Makepeace's letter.

2. History of Tobacco Sale Tax Stamps

I hate to say this, but I'm going to reserve the best parts of the history for a future article. I guess that every writer whose blood is redder

which could absorb everything they produced. Obviously this was unfair to the farmers who destroyed their crops for a measly subsidy, and so this Kerr-Smith act was passed. The speed with which Congress moved on this bill is indicated by the fact that the bill was first introduced by John H. Kerr, a representative from North Carolina on May 21, 1934. It became law thirty-eight days later! !

This act placed tremendous tax powers in the Secretary of Agriculture on tobacco of certain classes marketed outside the A.A.A. program. The tax ran 25% at first and then was increased to 33%, truly a real wallop at the maverick producers. And these boys really hollered, too. Very few of the tax returns I have seen (and there were quite a few) were without the "Paid under Protest" statement. Figure 1 is an illus-



than the ink on his rejection slips has the optimism and hope that moves him vigorously to plan future articles as he is immediately engaged in a current project.

I'd like to bring those who just tuned in up to date, so just lower the volume, those of you who are enlightened, and let's add a few more to our select group.

June 28, 1934 was the day that the Kerr-Smith Tobacco Control Bill became law. Statistically it was Public Law No. 783 of the 73rd Congress, an emergency measure, pushed through in record time. The whip men were New Dealers striving for protection of tobacco producers who had subscribed voluntarily to the government's curtailment of production program under the Agricultural Adjustment Administration. This, you may remember, required the farmers to plow under their crops, destroy their piglets, and do many other things to prevent the market from being glutted with commodities. The obvious intent was to keep prices up—the government subsidizing farmers who went along with the program. Certain tobacco producers, about ten percent was the estimate, were stubborn and refused to go along with the A.A.A. and of course they were enjoying the benefits of high prices in a market

tration of the back of one of these forms, and the notation in on the bottom. Most tobacco warehouses and auctioneers, where the money was paid, had rubber stamps made.

Being an emergency measure, and the Act calling for revenue stamps, there was little time to make plates and bring about the production of the revenue stamps in the usual way. Instead, electrotpe plates were made of an overprint reading "TOBACCO SALE TAX" in two lines and several hundred thousand of the 1917 series of revenues were run through the presses with this overprint in black. The only denominations of the "cents" values were 1, 2, 5, 10, 25 and 50. In the "dollar" values, only the 1, 2, 5, 10 and 20 were so treated.

The stamps were not too well executed and apparently not too well inspected either. There are numerous varieties which I will discuss, and one inverted overprint, the ten cent value. Some enterprising sharpys cooked up an inverted two cent job several years ago, of which several are still floating around, but the fake is not too difficult to detect (see *Bureau Specialist* Vol. XXIII, No. 6, June, 1952, page 107 ff.). The largest quantity of these stamps was the ten cent value and this was only 352,800 including the inverted overprints. The smallest

quantity was the twenty dollar value with only 125,700 printed.

The A.A.A. was declared unconstitutional by the Supreme Court a year and a half after the Kerr-Smith act was passed, and this left the Tobacco Control Bill high and dry, without a reason for being. Consequently, the Kerr-Smith act was repealed February 10, 1936. The Tobacco Sale Tax stamps were thus in use for less than a year and a half.

3. *The Market for Tobacco Sale Tax Stamps*

I include this only to satisfy those who have been bored by the article up to now. I figure that if a man thinks he can make a dollar or so he will be interested. I will say, without fear of contradiction, that anyone who buys these stamps and holds on to them for a long time will see the prices rise to great heights. I don't say how long this will take, but it is certain to happen in the next 50 to 100 years.

Seriously speaking, this series of stamps has had a rather bizarre market history. When the Kerr-Smith act was repealed, all remainders were destroyed except for some few sheets that found their way into dealers' hands. Practically none of the dollar values were so kept, this being the days of the depression, and money being tough to get and hold. The stamps were applied to Treasury Department forms which were filed with the collectors of internal revenue in the various districts. These tax returns, carrying the stamps, were government documents in government files. Thus there were no used stamps on the market, and very little of the mint variety. Some of the stamps filtered into the market through devious channels, off document, and these were snapped up at fabulous prices. I believe the stamps were not even listed by Scott for several years. A good set of these stamps would bring about \$75 at auction in the middle forties. When Scott finally listed the prices, they were really high. In 1950, for example, the \$20 and the inverted ten cent value were not listed, the five cent value catalogued 80c, and the \$10 value catalogued \$42.50!

With these prices being high, dealers were always on the lookout for these stamps, especially with the mushrooming interest in revenue stamps, but there were just none to be had. Several years ago, I'd guess about 1950, a party with his eyes wide open and his brain working, latched on to a sizeable lot of the returns in good condition. How, I don't know. Some revenue office may have been cleaning out its files and obtained permission to sell the papers as waste. In any event, we know that he paid practically nothing for them and that he came from one of the larger cities in Kentucky. He divided the stamps into lots, and quietly but quickly made the rounds of the dealers, especially

in the East. The stamps went like hotcakes, especially since the seller offered each lot as the complete "find." The prices were low, and it looked like a fine deal. Many legitimate dealers were taken in by this little scheme.

When notes were compared, it was found that everyone could offer the stamps at prices so low as to make the catalogue values ridiculous. Obviously these stamps became a source of aggravation in reminding the dealers of being "suckers" and many of them dumped the stamps at low prices just to get rid of the reminder. The demand for the stamps was thus for the time stated, and with the discouragement of the dealers, the market prices dropped. Comparing the same stamps mentioned above, the 1953 Scott lists the five cent at 55c which is a drop of 30%, and the \$10 value catalogued at \$12.50, a drop of over 70%. The ten cent invert now catalogued at a measly \$15 and the \$20 catalogued at \$20. Auction prices this last season were considerably lower than Scott's values.

I'm no Joseph Granville, but I think I know something about these stamps. I've bought everything I could find; I've traded stuff for them; I've bid at auctions; not because I was interested in investments, but for study. They truly represent a fertile field. In addition I have written to everyone I can think of for sheets and multiples. Brother, there are none, and I mean none. I snared a few sheets from one of the larger companies, and ran into absolutely no response on multiples. Most dealers, even those who used to have some originally purchased from the little traveler, are totally devoid of these stamps. This man sold his stamps in sets, and that means he broke up the multiples. That's about the only way I can figure it out. The few multiples I have seen are mostly on document.

I feel that those who want these stamps will have trouble finding them. They pop up in various places before you arrive, and strangely enough, the price that they sold for (sure they are gone) was oh so much less than you would have been willing to pay.

I will call your attention to the relative value assigned by Scott to the inverted ten cent and the \$20 value. No one knows how many of the inverts there were. Most of them are unused, but they are unquestionably less in number than the \$20 value. As for genuinely used inverted ten centers, they are not. I mean on document—because the stamps were not canceled by government employees and the manufacture of a "used" from a new is easy.

4. *The General Description of the Stamps*

The cents values of the Tobacco Sale Tax stamps are the very common red documentaries of the 1917 series.

They are all perforated 11 but apparently all are different types of stamps. By this I mean that the colors are different in shade, the papers are different in color and texture, the sharpness of printing varies from value to value. These stamps, you may know, were printed by the offset method, using rubber blanket transfers, and are not finely executed like engraved stamps. The values used are Scott's R228, R229, R232, R234, R236 and R238. All are overprinted alike, across the stamp face parallel to the bottom edge of the stamp. The letters are about 2 mm. high with a spacing between lines of about 2 mm. Thus the entire overprint is about 6 mm. wide and about 17 mm. long. Placement on the stamps varies from stamp to stamp on the same sheet. This is an identifying characteristic between the "cents" plates as will be discussed below, but suffice it to say at this time that the overprint jumps all over the sheets like jitterbugs. Generally, they are centered, and in hundreds of stamps I'd say it is rare to find one that could really be called a Rambler. Recently I bought a part of a sheet (no plate number, darn it) from a dealer, in which some of the overprints actually ran off the top of the stamp border. I classify the electrotpe as plate A.

As for the dollar values, these were produced by applying the same overprint on engraved dollar value stamps of the same 1917 series. The overprinting was done by electrotpe as in the case of the cents values. The engraved stamps that were overprinted were Scott's catalogue numbers R240, R241, R244 and R245. You may realize, if you are still following me, that this list does not include the \$20 value. Strangely, there has never been a \$20 documentary of the 1917 series without an overprint of some sort. The unoverprinted (nice word) \$20 stamp which was used is the same one used for the Stock Transfer and Future Delivery series of 1917.

The dollar values of these stamps were longer in their erect dimension, and all of the overprints are carried on the stamps across this dimension. That is horizontally—except for the \$20 value which reads vertically up.

The catalogue-recognized varieties of the stamps consist only of the ten cent inverted overprint, and in the past some Gibbons' lists have referred to a yellowish variety of the normally olive bistre \$20. I have a stamp of this latter type in my collection which has been identified positively as "lemon." I have no idea as to its comparative rarity except that Gibbons usually offered it for more than the ordinary variety, and that I have seen very few in all the many stamps I have examined.

There is a major variety which I have written about and which is a fine subject for study. That is the "split serif" variety which I will discuss in the next section.

Part II

5. The "Split Serif" Variety

In making up the art work for the original overprint electrotypes, or in reproducing this art work, an odd looking "T" crept into the plates. It was characterized by the right-hand downwardly extending serif on the cross bar of the first "T" being bifurcated. I call it "split serif" because it looks like someone had chopped into the serif. Actually, careful examination shows that the serif seems thicker than usual. There are many variations of the split, the illustration being merely one example. Thus, in Figure 2 I have shown normal and split serif overprints side by side.

**TOBACCO
SALE TAX
TOBACCO
SALE TAX**

On all of the other letters, the exact shapes and the thickness of the serifs varies from stamp to stamp, but only in this first "T" is there the split described.

Originally it was thought that there was only one plate used for overprinting the cents values, but after examining the sheets that I was able to gather, I found that there were at least two. I have found evidence of both plates being used on practically all cents values.

The first identifying feature which clearly marks the overprint plates as two distinct plates is the incidence of split serifs and their location. Plate A has 43 normal stamps and 57 with split serifs. Plate B has 36 normal stamps and 64 with split serifs. Obviously the greatest number of stamps are those with the split serifs, so that these might be considered the normal occurrence, but if the split serif is normal and the normal is abnormal, who's on first? Let's just leave the split as the split and the unsplit as the normal.

6. Identification of Cents Plates

Until someone comes up with more sheets, I'm going to stick to my find-

ings that there are only two plates which I have chosen to call A and B. One means for identification is as pointed out, the number of split serifs and their location. There are a few other ways of identifying the plates.

In plate B the bottom three rows of stamps have their overprints fairly well aligned along the length of the rows. The same three rows of stamps on the A plate are overprinted with apparently no regard for order. The overprints jump up and down from stamp to stamp.

Locating the plates through associations with panes of the revenue stamps themselves is not a criterion. In this article I have not mentioned much about the stamps themselves and you should bear in mind that I am always talking about the overprints. The original red revenues were printed in sheets of 400 and these divided into four panes. Thus, there would be four different kinds of panes upon which the overprints could be applied. It would seem most economical to make up the electrotypes in four hundred subjects and overprint a large sheet each time, then cut up the large sheets into the four panes.

I have never found any sheets or stamps of the cents values that came from the lower two panes. Furthermore, I have in my collection, A plate sheet from the UR pane, and a large portion of an A plate sheet from an UL pane. This proves to me that the stamps were probably overprinted on a small press a pane at a time, and probably by hand. If the plate were greater in width than ten subjects, this would not have been possible, unless a sheet of 400 was impressed with the same plate four times, which is absurd.

There are several characteristics of the respective overprint plates which are mutually exclusive. These may help identify individual stamps or large pieces for the collector. While each stamp has a personality of its own, so that it is almost possible to accurately plate any stamp, the particular varieties that are described below are outstanding for positive plate identification.

**TOBACCO
SALE TAX**

Figure 5 is stamp No. 2 of plate A. There is a distinct arcuate black line

that starts from the corner of the first "T" and bridges over the "O." The overprint is split serif, of course.

**TOBACCO
SALE TAX**

Figure 6 illustrates my favorite variety of plate A. It occurs on stamp No. 88 and has the appearance of a bite having been taken out of the "B."

**TOBACCO
SALE TAX**

Figure 7 is the third positive identifying characteristic of plate A. Stamp No. 94 has a spot under the "E" as illustrated.

These three varieties are found only in plate A. Plate B has one prominent variety and one not too outstand-

**TOBACCO
SALE TAX**

ing. In Figure 8 I have illustrated stamp No. 3 of plate B with the top of the "A" cut off, and in Figure 9

**TOBACCO
SALE TAX**

I have illustrated stamp No. 69, the broken "X."

The "X's" throughout both plates are rather badly formed and are a possible source for study, but I feel that the great inconsistency of distortion of many kinds renders them unreliable as identifying any particular plate or even stamp. There are many interesting varieties in the dollar values.

Just a word of caution. Don't go off the deep end on your varieties until you have at least two, and preferably more than two of the identical variety. This method of printing is rather haphazard, and the plates sometimes work freak mishaps in the

Weekly Philatelic Gossip

presses, which are jiggles, smears, blurs and jogs. These are not varieties. A true variety occurs on the same stamp in a great many impressions at the same place on the plate.

Incidentally there are a great many similarities between plates A and B when compared side by side. For example, Figure 10 is stamp No. 1 of

TOBACCO → SALE TAX

both plates. The front end of the "S" has been sliced off. Figure 11 is

TOBACCO → SALE TAX

stamp No. 49 of each plate, the "S" being incomplete in its upper left hand corner. The degree varies from sheet to sheet. Figure 12 is stamp

TOBACCO → SALE TAX

No. 61 of both plates with another sliced "S." Many of these little variations occur throughout both sheets, but you will find that the dissimilarities between the plates are too great to ignore. Whether the second is a re-worked plate of the first, or the same photographic master was used, we do not know. Probably the latter is true.

7. Plate Numbers and Panes

This is one department in which I have been having trouble. I just can't find these plate numbers. The Bureau claims that they have absolutely no records of the stamps used or the overprint plates. My list is very meagre, but it gives all that I know:

Value	Plate No.	Overprint Plate	Pane Location
1c	31137	A	UR
1c	22947	B	UL
2c	28150	A	UR
2c		A	UL
10c	28210	A	U

The 2c UL is a large piece but with the plate number missing. I've positively identified it as overprint plate A. The 10c is a plate number single. I know it's from one of the upper panes and I've identified it as overprint No. 95 (not stamp No. 95 because of course it was overprinted upside down).

for June 5, 1954

No need in telling you that I am hungry for more information.

8. Dollar Values

The varieties which are seen in the dollar values are not located. I have listed the more outstanding ones since they are most reliable. One just grinds through the stock one has making notes and segregating the apparent varieties and one then compares the different types. Where the identical scratch mark or line or missing part is found in several stamps—it must be a variety and not a printing freak or smear. Using this as a basis I suggest that you look for the following:

TOBACCO SALE TAX

Figure 13—There is a line forming a curved bridge over the "A" of "Tobacco." The variety is easy to find, and I have it on both the \$1 and the \$2 stamps.

TOBACCO SALE TAX

Figure 14—A short line under the "T" of "Tax." Also located in both the \$1 and \$2 values.

TOBACCO SALE TAX

Figure 15—Broken "T" in "Tobacco." Don't be fooled into seeing this on every other stamp. It might be merely bad printing—and there is plenty of that in the issue.

TOBACCO SALE TAX

Figure 16—The final "O" of "Tobacco" is broken.

TOBACCO SALE TAX

Figure 17—Another broken down tail end "O."

TOBACCO SALE TAX

Figure 18—This is an "X" that has been really murdered. I only list it because I like to believe that I have at least three stamps with the same type of mayhem. I might be in error.

The varieties of Figures 15 through 18 have been found only on the \$1 value.

You will note throughout the illustrations I have been careful to identify the stamp upon which the variety appears insofar as the major variety is concerned. Some appear on split and some on normal serif "T"s. Only one exception appears and that is the variety of Figure 17 which appears on both types of the major variety.

I'd like again to remind you that these dollar value varieties are not located. Furthermore, the higher values are not available in such quantities as to expect the varieties to be found in one's stock. I believe I have many more than the ordinary dealer, and yet I was not able to find the varieties on any but the one and two dollar stamps. They must be on the others. The quantities of the dollar values printed certainly did not justify the preparation of more than one or two plates—and we have seen that there probably were no more than two plates for all of the cents values.

9. Conclusions

Here is still another fertile field for the student. This one is especially interesting because one does not need examine hundreds of thousands of copies to look for varieties; the stamps are just financially sassy enough to make acquisition interesting without being burdensome; the field is very new; the varieties are easy to locate; the surface may have been only scratched by my little effort, and I think you will enjoy working with these stamps. I'd like to add my personal touch—please write to me if you have large pieces of these stamps. Especially the dollar values. I'd like to locate the varieties—find out about the plate numbers—determine the question of how many overprint plates—learn about new varieties, etc., etc.

Washington #18 Revisited

Merlin K. Malehorn L-279

In Newsletter 51 (Oct. - Dec. 1985), David Gladfelter (R-281, Moorestown, NJ) provided information about five die varieties of this aluminum token. In Newsletter 58 (Jul. - Sep. 1987), I included (p. 16) some information on two additional die varieties.

Phil Nordin (R-396, NAS Lemoore, CA) has been working on photographs to be included in the new catalog. The very first set of pictures I requested included some close-ups of the seven dies. I've reproduced them below, in a format that is being considered for our new catalog. Although the reproduction isn't up to the quality we want in the final catalog, perhaps these shots will help you sort out your WA #18 varieties.

WASHINGTON

STATE ISSUES



- S1 Obv. TAX COMMISSION / TAX / TOKEN / STATE OF WASHINGTON
Rev. TAX ON PURCHASE / CH. 180 / LAWS 1935 / 10 CENTS OR LESS

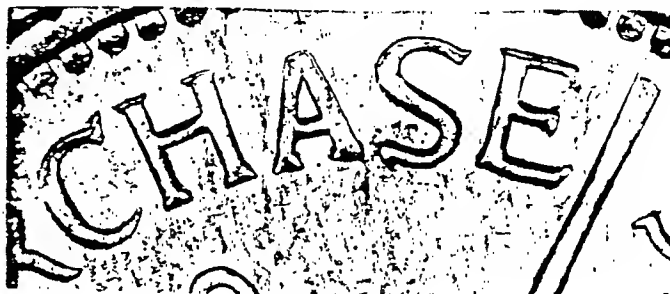
23 mm. ALUMINUM round center hole 3.0 mm. to 4.0 mm. in diameter

There are seven major die varieties, all based on re-engravings of the reverse.

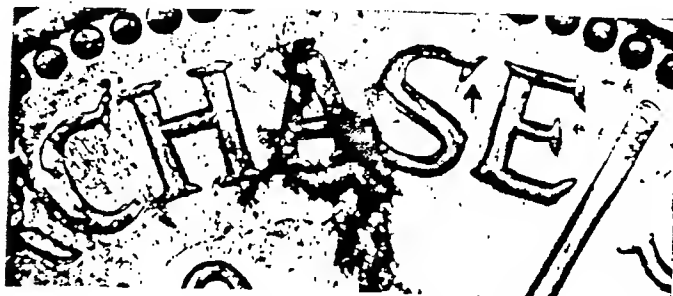
Major die varieties:



Die A R-



Die B R-

Die C R-Die D R-Die E R-Die F R-Die G R-

Year: 1935 Mintage: approximately 60,000,000
 Manufacturer: Metal Products Manufacturing Company

Clarence Thiede (R-385, Albuquerque, NM) provides this little extract from the Action Line of the Albuquerque Journal, February 17, 1988. Action Line is one of those "send me your question/problem" features that are common in newspapers.

I have a small aluminum New Mexico tax token that could have some historical value. On one side are the words, "New Mexico Bureau of Revenue, 1935," with a double eagle design. The other side reads "Emergency School Tax on Purchase of Five Cents, Tax Token, One Mill," and a Zia symbol. It's smaller than a dime. Would the Albuquerque Museum be interested? — N.E.H., Albuquerque.

The museum may be interested. The state issued that token only in 1935 for the schools, as the inscription says. The tax was intended to augment school support funds during the Great Depression years of the 1930s.

Jim Farris (R-395, Helena, AL) provided the articles reprinted below. All are from the Birmingham (Alabama) News, 1937. Dates are as given. Sorry about the quality; I've enlarged them, but by now you should recognize that reproductions from old library sources don't always work too well.

. . . The Editor

February 26

LUXURY TAX!

MONTGOMERY, Ala.—(AP)—Alabama's 2 per cent general sales tax today had become "the Alabama luxury tax act."

That title was printed across the face of bound copies of the act available at the office of Secretary of State Howell Turner today.

Mr. Turner said the title was so worded because "Henry Long (state tax commissioner) said the governor wanted it that way."

Mr. Long said that the sales tax tokens also would bear the word "luxury tax" instead of sales tax.

"That's what it is, a luxury tax when you put exemptions in on white meat, meal and flour," Mr. Long said.

Those were practically the same words Gov. Bibb Graves used when he signed the bill Tuesday.

NEW TAX TOKENS ARE RUSHED HERE FOR DISTRIBUTION

Henry Long Is In City For
School For Commission
Representatives

Alabama's tax tokens, the little brass and aluminum pieces which take their place Monday along with a citizen's pocket change, are being rushed from an Indiana manufacturer for distribution in Birmingham starting Saturday and continuing Sunday and Monday throughout the state.

Henry S. Long, chairman of the State Tax Commission, said a limited

February 27

MUST NOT ABSORB TAX
MONTGOMERY, Ala. — (AP)—Attempts by merchants to absorb the state's new 2 per cent sales tax, effective Monday, may be punished with fines or imprisonment.

Section 24 of the new law reads:

"It shall be unlawful for any person, firm, corporation, association or co-partnership engaged in a business for which a license is required by this act to fail or refuse to add to the sale price and collect from the purchaser the amount due by the taxpayer, . . . or who shall refund any or all part of the amount collected or absorb or advertise directly or indirectly the absorption or refund of said tax or any portion of same."

Briefly, the tax is mandatory on the consumer.

A person failing to collect the levy may be fined "not less than \$50 nor more than \$100, or may be imprisoned in the county jail for not more than six months, or both." The Tax Commission may decline to prosecute for the first offense if the violation was not willful or flagrant.

ited distribution would start at the Redmont Hotel at 1 p.m. Saturday and should be purchased by merchants and not citizens. The initial shipment will go to those who apply first.

Mr. Long is in Birmingham for a two-day "school" for 65 field representatives of the State Tax Commission for all counties north of Chilton.

Turn to Page 2, Column 6

Here's How And How Much You Pay On Sales Tax, Starting Monday

MONTGOMERY, Ala.—(AP)—Here's what you must pay under Alabama's new 2 per cent sales tax on retail sales and amusement admissions that starts Monday:

Purchase Price		Tax Due	
8 cents	1 mill	30 cents	6 mills
10 cents	2 mills	35 cents	7 mills
15 cents	3 mills	40 cents	8 mills
20 cents	4 mills	45 cents	9 mills
25 cents	5 mills	50 cents	1 cent

For every additional nickel over 50 cents in the purchase price, add one mill.

On an article selling for 8 cents, you must pay 2 mills since the tax actually figures 1.6 mills. On a 7-cent purchase, the tax will be one mill, for the actual amount was 1.4 mills. In other words, if the fraction of the mill is less than half, you owe nothing; if above one-half you pay a full mill.

In other words, this means purchases of 1 and 2 cents will not be taxed but purchases from 3 to 7 cents must pay 1 mill.

Change will be made by use of the one-mill and five-mill tokens which the State Tax Commission hopes to have distributed throughout the state by Monday.

No tax will be collected on gasoline, tobacco, farm products sold by producer, sweet milk, buttermilk, meal, flour, oldmeal, sugar, coffee, water, gas, electricity, newspapers, or on services such as dry cleaning, laundry work, barbering, beauty parlor work, etc.

On credit sales, the tax will be added to your bill at the end of the month. The consumer must pay the tax for the law prohibits the merchant from absorbing it.

NEW TAX TOKENS ARE RUSHED HERE FOR DISTRIBUTION

Continued From Page 1

He cautioned merchants not to purchase too many of the brass 5-mill and aluminum 1-mill tokens, and said one large chain in another state had bought but a few dollars' worth.

Shipments will continue to arrive at the rate of 1,000,000 tokens a day until the 25,000,000 ordered have been received. The Monday shipment will be rushed to Mobile for distribution at the Cawthon Hotel, and distribution will begin simultaneously in the smaller cities and towns.

All orders for tokens should be accompanied by postoffice money order, certified check or cashier's check made payable to the State Tax Commission in the exact amount of the order.

Regulations governing administration of the law will be available for release Saturday. It was announced.

Long made the following statement for the information of merchants and consumers:

"Fifty one-mill aluminum tokens in a roll, 10 rolls to the box, price 50 cents per box. Such boxes will not be broken.

"Fifty five-mill brass tokens in a roll, 10 rolls in the box, price \$2.50. The boxes priced \$2.50 will be broken and sold in rolls of 50 each, 25 cents per roll.

"It is urged that orders with proper remittance which must be cash, money order, certified check or cashier's check be placed immediately so that merchants and other vendors may receive tokens at the earliest possible moment to avoid inconvenience in collecting the tax.

"The schedule for collecting the tax applied to each sale is as follows:

"On sale involved, 3 cents to 7 cents inclusive, one 1-mill token; 8 cents to 12 cents inclusive, two 1-mill tokens; 13 cents to 17 cents inclusive, three 1-mill tokens; 18 cents to 22 cents inclusive, four 1-mill tokens; 23 cents to 27 cents inclusive, one 5-mill token; 28 cents to 32 cents inclusive, one 5-mill token and one 1-mill token.

"The same ratio applies to larger sales using the tokens with the

proper coins when the sale amounts to 48 cents or more."

In an analysis of the sales tax law, The Associated Press gave the following table of purchases and the amount of tax required:

Five cent purchases, 1 mill tax; 10 cents purchase, 2 mills tax; 15 cents, 3 mills; 20 cents, 4 mills, and 25 cents, 5 mills. One mill is added to the tax for every additional nickel in the purchase price. Purchases for 1 and 2 cents will not be taxed, but purchases from 3 cents up must pay.

Exemptions include purchases of gasoline, tobacco, farm products sold by the producer, sweet milk, butter, milk, meal, flour, lard, sugar, coffee, water, gas, electricity, newspapers or such services as dry cleaning, laundry work, barbering, beauty parlor work, etc.

March 6

400,000 Tokens Added Here And More To Come

Four-hundred thousand sales tax tokens were added to those in circulation in Birmingham today, as State Tax Commission representatives distributed that number to a waiting line about a block and a half at the Redmont Hotel Saturday morning.

Commission officials announced that several hundred thousand were expected in Saturday night or early Sunday, and that they would be distributed beginning at 9 a.m. Sunday.

Saturday apportionment raised the total given out here to over the 2,000,000 mark. Over the state the rate of distribution was set at over 1,000,000 a day.

Employment of the tokens as poker chips and as a medium of schoolground small-fry gambling is holding up general circulation somewhat, State Tax Commission officials here declared.

"While such practices have not reached serious proportions by any means," said one, "at the same time they are slowing up the process of exchange.

"Then, too, there are a few storekeepers who have mistakenly assumed that the tokens had to be retained and turned over to the state in payment of the sales tax. We cannot stress too strongly that tax payments may be made by check or currency—in fact, payments are preferred that way in order to keep the tokens in circulation."

160,000 TOKENS ARE GIVEN OUT IN 40 MINUTES HERE

Shortage Of Supply Leads To Greater Demand For Aluminum Pieces

The 160,000 1-mill sales tax tokens received here this morning by the temporary State Tax Commission headquarters in the Redmont Hotel lasted just 40 minutes.

A two-block waiting line that had formed outside the hotel southward along Twenty-First Street filed in, and with each customer receiving a package of 500 tokens (for 50 cents) until the supply was exhausted.

Tax Commission officials were not certain whether any more would be sent here during the day.

Yesterday's ration of 100,000 was lapped up in a half hour by an impatient waiting line headed by Jimmy Payne, all-night sidewalk demand tokens striker.

Distribution of 5-mill brass tokens was expected to begin in Mobile, Montgomery and here today, according to The Associated Press.

The State Tax Commission reported receipt of the first consignment of the half-cent tokens, and said that 5,000,000 of the brass pieces would be sold to business concerns over the state in the next few days.

Twenty million of the 1-mill and 5,000,000 5-mill tokens were ordered from a Cincinnati concern last week. They will be offered to the public as soon as they are available.

Strange as it may seem, some citizens are finding the tokens very useful.

"They make good poker chips," said N. O. Harkey, night-dispatcher of Delta Air Lines at Municipal Airport.

A couple of practical joke-loving gentls have found them "swell" for tipping."

Brass Tokens To Arrive Here For Merchants' Use

Henry Long, chairman of the State Tax Commission, who was in the city Saturday said he had received word from the manufacturers in Cincinnati that the brass half-cent tokens would arrive in Birmingham Sunday for distribution at the Redmont Hotel beginning at 9 a.m. until the supply ran out.

Mr. Long said the brass tokens are just a bit smaller than a dime (they won't fit in a dime slot machine anyway) and are solid brass without a hole in them. The shipment to be distributed Sunday will include 200,000 to 250,000 of the brass tokens in addition to the mill tokens.

When the supply of tokens ran out Saturday in distribution by the tax agents a total of 5,540,000 had been placed in the hands of merchants and business men here.

Drs. Einstein and Millican notwithstanding, the age-old mathematical impossibility of "squaring the circle" has been solved—in Alabama.

Its another by-product of the sales tax tokens.

Regulations tokens in Alabama have a round hole in them. Mississippi's token has a square hole.—Louisiana's a triangular hole.

Imagine then the surprise of an Alabama merchant when he found an otherwise regulation state token with a square hole. Tax Commission authorities said it would not be a counterfeit because they cost more than 1 mill to make.

They decided some mathematician had "squared the circle,—with a file.

Tax Tokens Will Be Redeemable, And They're Legal In Mississippi

BY DANNY DANENBERG

In case you happen to be one of the many consumers in the state that feel that you've probably been "taken in" by the new state sales tax, you have the word of Henry Long, State Tax Commission chairman, that the money will be on hand to redeem each and every token when the law expires.

"Every cent the Tax Commission receives from sales of the tokens to merchants and other business men is placed in a special fund that under the state law can be used for one purpose only—redemption of the tokens," Mr. Long, who was at the Redmont Hotel Saturday, said.

The Tax Commission chairman said many persons were under the impression that a large force of extra state employees was necessary for distribution of the tokens or to enforce collection of the sales tax from merchants throughout the state, but so far it has not been necessary to hire even one additional state employee for this purpose. "We have been working day and night to make an equal distribution of the tokens throughout the state for convenience of the people, and so far, including those distributed Saturday, 18,000,000 of the 1-mill tokens have been placed in the hands of the merchants," Mr. Long said.

"Sunday we will receive a shipment for Birmingham of some 300,000 of the 5-mill tokens, which will be distributed at the Redmont Hotel beginning at 9 a.m. until the supply gives out."

Mr. Long said he had placed an initial order with a firm in Cincinnati for 20,000,000 of the 1-mill tokens and 5,000,000 of the brass 5-mill tokens, with an option of ordering 15,000,000 additional tokens in case they are needed.

The State Tax Commission chairman said Saturday that as far as distribution of the 1-mill tokens was concerned he felt that the saturation point in distribution had been reached here, as shown by the fact that lines of merchants more than two blocks long formed to receive them when the first shipments arrived, but now the merchants only drop in at intervals.

When distribution at the Redmont Hotel is completed the banks here have readily agreed to keep a supply of the tokens on hand for convenience of their merchant and business customers.

Another new angle to the distribution of the tokens was learned from the State Tax Commission head—that under an agreement with the tax commission in Mississippi, Alabamians traveling in that state can use them there, and likewise it's perfectly legal for merchants in Alabama to accept Mississippi sales tax tokens.

"It is the duty of the State Tax Commission to enforce all tax laws passed by the state Legislature, and naturally there is always some resentment against a new tax of any kind, but I want to say for the merchants of Birmingham, they have accepted this tax in a fine cooperative spirit which as head of the State Tax Commission I greatly appreciate."

Note this one in particular

Argument Over Sales Tax Tokens Blamed In Killing

GREENVILLE, Ala.—An argument over making change of sales tax tokens was blamed today for the slaying Sunday of R. L. Teague, Greenville grocer, for which Edward Owen, Negro, is being held in jail here.

Officers said they were told the Negro and the 70-year-old storekeeper became involved in an argument over sales tax charges on a small purchase and that the Negro struck the grocer with his fist.

The customer fled after the fight. A few hours later Owen was arrested at Flomaton, Ala.

Teague is survived by the widow and two sons, Robert and James Teague.

The Mississippi - Alabama Agreement (?)

Merlin K. Malehorn (L-279)

On the preceding pages, Jim Farris' articles from the Birmingham News, 1937, are reproduced. The article from the March 14 issue states that there was an agreement between Mississippi and Alabama to accept each other's tokens. This is not the first time that such an agreement has been the subject of an inquiry or discussion, so I thought it would be interesting to follow up with the two states to see if there were any records of such an agreement.

Reproduced below is the substance of my letter to the two states. This one was to Alabama; the one to Mississippi was the same except for exchanging the names of the states.

Reproduced on the following two pages are the responses I received. The booklet provided by Mississippi is the one by Wheelless, of which we are already aware.

As you can see, neither state has any evidence of such an agreement and in fact neither believes that such an agreement existed. On the other hand, the newspaper reported the Chairman of the Tax Commission said there was. I suppose there are several possible explanations of this discrepancy. Maybe there was an agreement, but it is so long ago that there are no records and memories are not accurate. Maybe the agreement was informal and of the nature suggested in the Alabama letter. Maybe the Chairman of Tax Commission had initiated the idea and anticipated a favorable response at the time of the newspaper article, only to be turned down by Mississippi. Who knows--one of the many unknowns yet to be resolved by those of you who are interested in pursuing the matter further. Maybe one of you Mississippi or Alabama members could get ahold of your representative in the state legislature and pursue the matter in the State Archives instead of with the Tax Commission or Department of Revenue.

Extract from my letter:

What I am interested in particularly is to track down some information if it still exists in the files or archives. The attached article from the Birmingham News of March 14, 1937, is relevant. It says that the Chairman of the (Alabama) Tax Commission said there was an agreement with Mississippi about the use of sales tax tokens from each other's state.

It stands to reason that merchants in Mississippi would not have agreed to accept Alabama tokens unless there was some regulation from the State of Mississippi that said they could do so and the State would honor them. I presume there must have been some provision also for the redemption of them and exchange in bulk with Alabama.

What I would like to track down is the regulation(s) that would have pertained to this matter. In addition, I would like to track down the formal agreement, and any correspondence related thereto, with the State of Alabama.



GUY HUNT
Governor

State of Alabama
Department of Revenue
Montgomery, Alabama 36130

January 7, 1988

JAMES M. SIZEMORE, JR.
Commissioner

WHIT GUERIN
Deputy Commissioner

V. S. McELVY
Assistant Commissioner

LEWIS A. EASTERLY
Secretary

American Tax Token Society
6837 Murray Lane
Annandale, VA 22003

Dear Mr. Malehorn:

This is in reply to your letter dated December 18, 1987 requesting information concerning an agreement between Alabama and Mississippi for the redemption or exchange of sales tax tokens.

Please be advised the Sales Tax Division does not have any files dating back to 1937 which pertain to sales tax tokens. However, upon contacting several retired employees who were responsible for mailing out and redeeming sales tax tokens, it appears there was no formal agreement between Alabama and Mississippi concerning the acceptance of each others tokens. It is my understanding that occasionally Mississippi tokens were erroneously mixed in with Alabama tokens that were brought in for redemption. Since the Mississippi tokens were a very small percentage of total tokens, they were redeemed along with the Alabama tokens.

If you should have any questions concerning this matter, please feel free to contact our office.

Sincerely,

SALES AND USE TAX DIVISION

James L. Smith

James L. Smith
Local Tax Supervisor

JLS:jmm

MISSISSIPPI

STATE TAX COMMISSION

C. A. Marx, Ph.D.
Chairman

Post Office Box 1033
Jackson, Mississippi 39205

William A. Wilkerson
Associate Commissioner

Nicki Martinson
Associate Commissioner

January 11, 1988

American Tax Token Society
6837 Murray Lane
Annadale, Virginia 22003

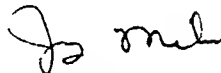
Attention: Merlin K. Malehorn

Gentlemen:

This is in response to your letter of December 28, 1987 asking about our tokens. We can find no record of what happened with the accepting of Alabama tokens in Mississippi and the acceptance of Mississippi tokens in Alabama. We have a booklet on the tokens that we are enclosing. This is the only information that we have on the tokens.

We trust this is the desired information. If we can be of further assistance, please do not hesitate to call upon us.

Sincerely,



Jerry Miles, Assistant Chief
Sales & Use Tax Division

JM:md

From time to time, there have been some comments in the Newsletter about information in an article of Paul Hamm in the *Calcoin News*. Provided below is a reproduction of that article, from the March 1957 issue. This article is not as long and detailed as Herb Rowold's in the November 1956 issue of *Numismatic Scrapbook Magazine*. Nonetheless, it's a good overview for its time. . . Editor



FIG. 1 — 1, Arizona; 2 and 3, Illinois; 4, Utah.
Photographs, by Dr. C. Glenn Curtis, enlarged three-sixteenths.

Sales Tax Tokens

By PAUL H. HAMM, San Diego

This year approximately \$4 billion will be paid into the several state treasuries in the form of state sales tax, which, it has been estimated, is about half of all the income that the states will collect from their citizens.

Did you know that the state sales tax is a very recent form of taxation, having first been inaugurated in 1920, although as a form of taxation it had been considered as early as the first half of the 19th century by the U.S. Government?

After the close of World War I, the automobile, which, until that time was more a contraption used by the wealthier people, and, at some times, was an unreliable means of arriving at a destination, started getting more generally in use and was fast putting Old Dobbin into retirement. With the advent of the automobile, the problem of roads suitable for faster travel, and travel in all kinds of weather, began to be felt. Therefore, all the states started thinking of bettering their already existing roads by widening, straightening and surfacing them. This, however, cost money, and it was up to the states to find a way to raise it.

In 1920 it was decided that if a sales tax were put on gasoline, the ones using the improvements would pay their cost.

Thus we find in 1920 a new form of taxation which has grown from a cent on each gallon of gas sold to the present-day tax on every item sold, which averages about 3½%. The rate varies in different states; also, what is taxed. Some states, such as California, do not place a sales tax on foodstuffs, while others, such as Kansas, do. Some states even go so far as to collect sales tax on rent, sale of property, stocks and bonds; in fact, on anything that is exchanged or used.

Not until 1933, however, was there any great need for the states to change their way of taxation, as the old and tried methods were adequate for keeping their budgets pretty well balanced.

After trying to weather the great depression of 1930 for three years, with the national income way down and the cost of keeping people at work through such projects as NRA, CWA, PWA, etc., it not only used up the alphabet but depleted state treasuries.

In the 24 months from July 1933 to July 1935, we find 24 states passing state sales tax laws to replenish coffers scraped clean by relief demands. All these were called emergency tax laws, supposedly to be used only for a short time, but either

the emergency has lasted a longer time than expected, or our lawmakers felt they had too good a thing to relinquish. At any rate, we find now, 22 years later, we still have not only a sales tax but one that is considerably higher.

These laws, although probably born from sheer necessity, met with a lot of opposition. The man in the street started grumbling when he found he was supposed to pay a tax of two cents on a dollar purchase and that when he bought a 10-cent article, he was taxed a cent. Bear in mind there was a depression on, and to be charged even part of a cent was not taken without a great deal of protest.

In the spring of 1935, in 44 cities and hamlets in the state of Illinois, there appeared tokens issued by civic organizations, chambers of commerce and in one case, a Lions Club, a metal token good for $\frac{1}{4}$ cent to be used for sales tax payments and redeemable at designated places such as banks, chambers of commerce or other business clubs, for face value.

These, the first sales tax tokens to make their appearance, were the forerunners of a great many more from 12 states that were to plague the people for several years to come.

The Illinois Provisional tokens, as they are now called, probably are the most interesting and certainly are the hardest to complete.

There really is very little known about the Illinois Provisionals, the exact date they made their appearance or which towns first issued them, although they all made their appearance almost simultaneously in the early spring of 1935. They also were very short-lived, as they were replaced by the Illinois State tokens, which were issued the first week of July 1935.

All 44 varieties bear the inscription $\frac{1}{4}$ -cent, which again no one can explain, as that would require a token for a $12\frac{1}{2}$ -cent purchase. The tax in Illinois was 2%. Each has the city's name, where it was good and the place it could be redeemed. Some were redeemable in U.S. money; others, good for $\frac{1}{4}$ -cent in trade. This would seem to make those issuing them guilty of counterfeiting, as it is unlawful for anyone other than the U.S. Government to

issue a coin or token to be used in general circulation.

Among these, we find the greatest rarities of any of the tokens issued. No one knows, it seems, how many were issued by each city, and it is supposed the biggest share of them were destroyed when they were superseded by the state tokens. And, too, they were made of metal; copper, brass and aluminum. So it is probable a great many were melted up in 1941 for scrap metal.

As early as 1938, Di Bello, a well-known numismatist, started a collection of tokens and compiled a want list, now out of print, which is a very desirable authority on the subject. About 1941, George Magee of Philadelphia and also the late Herb Rowald of Kansas City had accumulated a great number of these tokens. Rowald started compiling all the data he could find so he could put into print enough information about them and have available a workable listing. Unfortunately, he died before he had it completed. Wayne Johnston of St. Louis informs me that he was given permission by Mrs. Rowald to go through Herb's material, and is now working on a listing of Illinois Provisionals that, I hope, will be released soon.

Ralph A. Mitchell of Palo Alto is another who has been a long-time collector of tax tokens. He still has most of the varieties and quite a stock of them. Ralph has helped me a great deal with my collection and I probably have some I never could have obtained except for his help.

The token that has been considered rarest is the Astoria, only 10 being known. However, I believe the El Paso and the Roanoke are rarer than the Astoria. Just try to find one!

On July 1, 1935, Illinois issued the first state sales tax token, which was made of aluminum in the value of $1\frac{1}{2}$ mills. Just three weeks later (July 29, 1935), Henry Morgenthau Jr., then secretary of the treasury, ordered the state to withdraw them, as they too closely resembled the dime. He also warned that it was the prerogative of the U.S. Government only to issue coins. Ames, Illinois state finance director, ordered the round one discontinued and issued a square one in its stead, but failed to recall the round ones. This

resulted in confusion, as some merchants refused to accept them while others continued to do so.

As I have said before, this form of taxation never has been popular, not only making the consumer unhappy about paying it, but also the businessman because of the extra book work and trouble of collecting it. So in Illinois, the state sales tax law was taken to the courts and early in the fall of 1935, the Illinois State Supreme Court handed down a decision declaring the tax illegal. Not to be daunted, however, and greatly in need of this income, the legislature quickly passed a "retailer's occupational tax" of 3% which raised the tax 1% and was to be levied on the gross sale of all merchandise sold.

For a short time after the enactment of this occupational tax, no attempt was made to pass it on to the consumer. Finally, the large department stores hit upon the idea of posting notices in their stores that "3% will be added on all quoted prices to cover the added expense of doing business in Illinois". This phrase also was carried in newspaper advertisements. Before long, every business concern in the state was collecting a non-existent sales tax, and tokens were being used. The use of the tokens, however, lasted only a short time and within a year they were practically non-existent.

About the same time all this was going on in Illinois, four other states also were readying a system of sales tax collection by use of tokens. On Aug. 26, 1935, Missouri's famous "milk bottle top" tokens made their appearance. This state, having decided to use tokens, found that a printed cardboard could be obtained quickly and cheaply, so an order was given for a round cardboard token printed only on one side in denominations of 1 and 5 mills. When people received cardboard disks in change for their tax cent, the reaction was varied, with the usual gripes and humorous comments we Americans invariably make when something new comes out.

The terms "cooty money", "china money" and "smidgets" were used in reference to these tokens. The Republicans around St. Louis seized on them for political purposes and printed on the backs, "Vote Republican and end the sales tax in Mis-

souri". The second issue was made smaller and the backs were printed, showing what the tax was being used for. But the cardboard soon was found to be very unsatisfactory as the tokens quickly wore out and showed soil. The state next put a law into effect, June 8, 1937, that Missouri-mined zinc was to be used. These were issued in 1 and 5 mills and were used until metal became scarce in 1941. Then plastic was substituted and is still being used, Missouri being one of only two states still using tokens to collect its tax. However, nearly all the stores are using the bracket system except the 5 and 10 cent stores or others handling small sales.

Washington, Colorado and New Mexico also began issuing tokens in the summer or early fall of 1935.

With the appearance of these tokens in five states by September, Secretary of the Treasury Morgenthau again issued warnings to the states that it was unlawful for anyone other than the U.S. Government to issue a coin or token to be used in general circulation. He also informed them that the U.S. Government would start coining ½-cent and 1-mill pieces which would be placed in general circulation; thereby, a legitimate coin could be used for the collection of tax. The late President Franklin D. Roosevelt designed these two coins. The ½ cent was to have a hole in the center and the 1 mill was to be square. When submitted to the House Coinage Committee, however, it balked and refused to act. The states, the committee said, could shift for themselves. So Uncle Sam watched four states defy his ban but did not prosecute.

Washington decided to issue tokens early in the summer of 1935 but was late getting them started. They were not placed in circulation until August of that year, which gave rise to another provisional. The merchants in need of making change when collecting the tax on less than dollar sales decided not to wait for the state issue, but to make some of their own. Several cities in Washington issued cardboard or wooden tax token scrip to be used until the state got its tokens into circulation. These are all quite rare and are very hard to find.

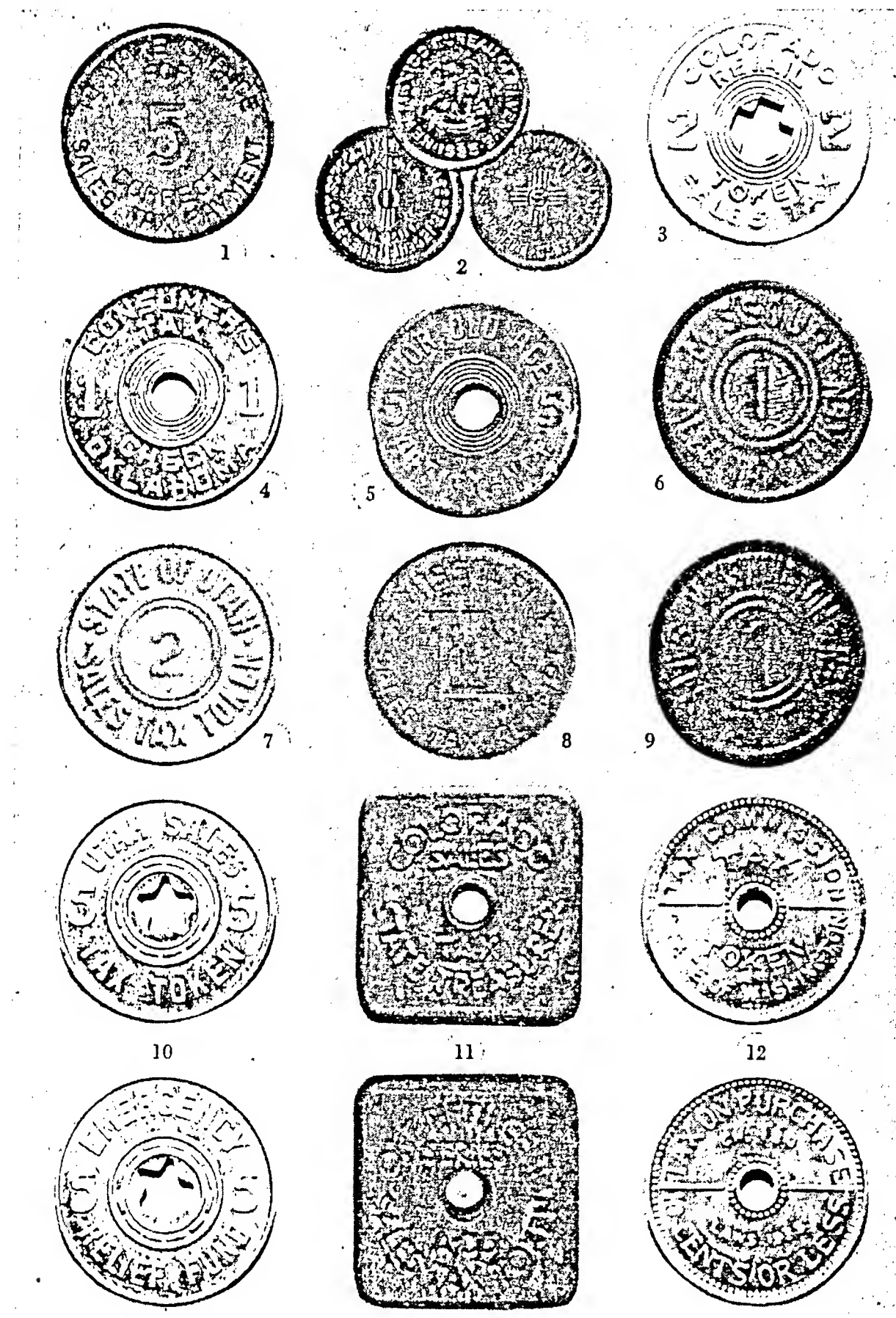


FIG. 2. — 1, Arizona; 2, New Mexico; 3, Colorado; 4 and 5, Oklahoma; 6 and 8, Missouri; 7 and 10, Utah; 9 and 12, Washington; 11, Colorado. Sizes increased one-fourth.
Photography by Dr. C. Glenn Curtis.

When the state of Washington did get its tokens into circulation, they first were made of cardboard and for one-fifth cent. Later that year they were made of aluminum and bore the date 1935 and stated that they were for the tax on a 10-cent or less purchase. In 1941, the tokens were made from fiber and bore the date 1941. Plastic later was adopted and was used until tokens were discontinued.

Colorado first issued the square aluminum token in September 1935. Later they were changed to round aluminum and in 1941, to fiber, and then to plastic.

The New Mexico tax law of May 1934 provided for the use of tokens; however, none was issued until the fall of 1935. Dated 1935, 1-mill aluminum and 5-mill copper were the first used. Plastic was substituted in 1942.

In the next four years the seven other states which have used tokens issued them, Kansas and Mississippi in 1936; Oklahoma, Alabama, Utah, Louisiana and Arizona in 1937. The greatest number of varieties are to be found in the Oklahoma and Alabama tokens, with eight each. The different states had different ideas as to composition of the material from which to make their tokens. At one time or another, cardboard, fiber, rubber, copper, brass, aluminum and plastic was used.

Starting sometime in 1941, their popularity began to wane and one state after another discontinued their use. When Mississippi, in 1952, took the token law from its books, all but Oklahoma and Missouri had changed over to the bracket system. Oklahoma and Missouri are the only states that still call for the sales tax to be collected with tokens; however, according to J. D. Dunn, chairman of the Oklahoma Tax Commission, no tokens have been sold from his office since 1952, although a supply is still kept on hand.

Two more states should be mentioned, California and Kentucky. Although there never was a state token issued in either, provisional tokens were used in both. These were issued and used by merchants for a short time to collect the tax on purchases from their places of business. All were of cardboard except for a very scarce one of copper put out by an ice company in Louisville, Ky.

Ohio also had a system which should be included in the sales tax tokens, but since no metal token ever was issued, I will not go into it at this time. I also have two tokens from Nebraska which I will mention. Nebraska never has had a sales tax nor has it had a bonded debt. Nebraskans are proud of this fact. To poke fun at the states that were using the tokens, someone in Nebraska issued tokens on which are printed this information: On one side, "We don't take funny money in Nebraska"; on the other, the facts of the state's financial well-being are well publicized.

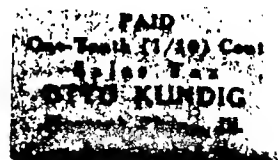
When the states discontinued the use of tokens, they called them in and a redemption period was set. The tokens redeemed by the state then were destroyed.

The subject of token varieties could be gone into, but space will not permit it here. Suffice it to say that there are two types of plastic, transparent and opaque; there are large and small letter varieties, etc.

So here we find a coinage by the states that covers a period of about 20 years, and although the U.S. Government certainly never sanctioned the tokens, nevertheless they were in circulation and in some cases were even used as legal tender.

—CSNA—

Pleasant Plains, IL



From a small hoard
recently discovered.

1/10¢ CB. New \$17.50

1/10¢ CB. Used \$14.50

**Henry Kundig brass tokens. 19th
Century Illinois.**

2 varieties XF
Limited availability.

\$10.00/pr.

World Exonumia

Rich Hartzog

POB 4143

Rockford, IL 61110

*This is a current advertisement. Don't be
misled because it is at the end of an old
article. . . . The Editor*

WHAT DO YOU WANT? I have quite a few sales tax tokens in stock. Most of them are fairly common, but there are some that are not so easy to find. Most are in very good or better condition, although some are not. The five price lists I've had in recent past newsletters are only a sample of my stock. If you are interested in finding some sales tax tokens, send me a want list. I'll tell you what I have, condition, and my asking price. I can't do much for you for scarce, rare and unique pieces, but otherwise I may have something you need. Merlin K. Malehorn, 6837 Murray Lane, Annandale, VA 22003.

Letters

Fred Reding (R-320, Lake Wylie, SC) writes that he is at a dead end in his efforts to learn something about the dyes or pigments used to color the plastic tokens. He also writes that he believes the report (see clipping from Kansas City Star, December 3, 1985 in Clippings, Vol. 1) that Kansas dropped the use of tokens in 1939 is incorrect. He was in Kansas in June 1940 and the tokens were very much in use although he does recall discussion that their use was soon to be discontinued. He is certain of the date because it was shortly after the fall of France and the British evacuation from Dunkerque.

In January, the Editor received a letter from Mr. Jørgen Sømød, Frederiksberg, Denmark. Mr. Sømød was interested in some information about ATTS. In response, several pieces of information were provided. In return, Mr. Sømød has joined ATTS. He has written about his interests in tokens, and his letter is reproduced in full on a following page.

A contact was also made by Mr. Herman Boraker, Rocky Ford, CO, who was sent some information and newsletter material. In response, he provided a copy of a newspaper article from February 1938, and a remembrance of his father's experience with tokens. His letter is also reproduced in full on a following page.

Mike Florer (R-409, Lincoln, NE) has provided a copy of the form used in Iowa in 1937 for the merchant to send to the state his quarterly collection of sales taxes. Iowa didn't use tax tokens, of course; instead, the state went directly to a bracket system of 2%. A copy of the Retail Sales Tax Return is provided on a following page. Since this is the merchant's file copy, he probably wasn't too worried about the entries in block 2 and simply entered the gross amount in block 4 without completing the "cents" column. Presumably, the total of his taxable sales in the quarter was \$155.00, on which the sales tax was \$3.10. On the back of the form are some questions about any changes in the ownership, location, trade name, or business status.

Jørgen Sæmod
 Chr. Richardts Vej 4
 DK 1951 Frederiksberg C
 Denmark

8th february 1988

American Tax Token Society
 6837 Murray Lane
 Annandale, VA 22003
 U.S.A.

Dear Mr. Malehorn,

Thank you very much for the many papers you sent me about the ATTS. I am collecting all thinkable tokens, which can be used for payment in any way. I find it interesting to see, the different ways tokens are used all over the world. Separate I send you \$ 5,- for membership dues.

Here in Denmark we have hundreds of terrible taxes, but use of tax tokens are unknown by us except - - -

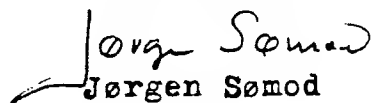
In the last part of the 18th century the jewish nation in Denmark (they were called so at that time) had an intern tax for ritual schächted meat. They had to pay 2 skilling tax for one pund meat. It was hard for young poor jews to pay this tax and they could then get a special token as a present from elder jews to pay this tax: On a Danish one skilling 1771, a coppercoin 28 mm is an octagonal counter-stamp wherein is a three-lined text in hebrew:

בְּהַמָּה
 כּוֹשֶׁר
 ק פ

Behama	Creature
Koscher	clean
K P	Copenhagen

I have been looking for that token in 30 years. I have not found it yet. It is unique in The Royal Coin and Medal Collection in Copenhagen.

Sincerely


 Jørgen Sæmod

Herman L Boraker

P. O. Box 204, Rocky Ford, Colo. 81067 (303) 254-3038

Jan. 27, 1988
7:42 PM 45

Mr. Merlin Malehorn
 ATTS Editor
 6837 Murray Lane
 Annandale, VA 22003

Dear Mr. Malehorn:

Thank you for your kindness in sending me a copy of the ATTS Newsletter for Oct-Dec. 1987 plus the Volume 1 of Clippings. I find both publications very interested and you are to be commended on both.

Although I do not have the newspaper clipping itself I thought the following might prove of interest to ATTS members.

The Rocky Ford Daily Gazette-Topic
Rocky Ford Colorado -- Friday, February 11, 1938.

Less Square Tokens Than Round Ones

Denver- Try this on your friend: How many square tokens has Colorado purchased? And here's your answer; 17,343,000 square ones. And the next thing asked probably will be how many round variety are there, with you keeping in mind the ready answer of 7,419,000, or about half as many round ones as square ones.

Homer F. Bedford, State Treasurer, says that the State of Colorado already is the owner of the grand total of 24,793,000 tokens and that 23,321,000 of these are in circulation over the state and else where. There are 1,471,500 tokens on hand at the capitol but only 30,500 of these are of the square design.

"Despite the complaints about the inconvenience of the square tokens our office has less of that kind on hand now than at any previous time" Mr. Bedford said.

=====

I well remember when people in Colorado first started using the square sales tax tokens. My father, who was blind, ran a small Tobacco and Newspaper stand in Rocky Ford (from 1928-1958) and he had to make an extra bin in the change drawer for the tokens. There were certainly many uncomplimentary remarks about the tokens when they first used!

STATE OF IOWA
RETAIL SALES TAX RETURN

31

Iowa State Board of Assessment and Review
RETAIL SALES TAX DIVISION
Des Moines, Iowa

PERMIT NO. _____

RETAILER'S NAME _____

For Quarterly
Period Ending Sept. 30, 1937**Keep This Copy For Your Files
DUPLICATE**

NOT ACCEPTABLE AS A RETURN

READ INSTRUCTIONS CAREFULLY BEFORE FILLING OUT RETURN**Do Not
Send Cash
or
Postage
Stamps**Remittance must be in form of
Check, Draft or Money Order
and made payable to the
TREASURER OF THE
STATE OF IOWA

ITEM NO.	COMPUTATION OF TAX		
1. Total Gross Sales For Period (See Page 2).....			\$
2. DEDUCTIONS:			
(a) Sales of services.....	\$		
(b) Sales for purpose of resale or processing.....			
(c) Sales in Interstate Commerce.....			
(d) Sales to U. S. Govt. and State of Iowa.....			
(e) Sales of Tangible Personal Property upon which special tax has already been paid to State			
(f) Sales of New Motor Vehicles and New Trailers which are required to be registered in Iowa....			
(g) Trade-In Tangible Personal Property (included in Item 1).....			
(h) Returned Goods, Discounts and Allowances.....			
(i) Bad Debts Charged Off.....			
(j) Other Allowable Deductions (Explain Below).....			
3. Total Deductions (Total of Item 2).....			\$
4. Net Sales upon which tax is to be computed.....			155
5. Amount of Tax (2% of Item 4—See Instructions).....			310
6. Penalties—if any (See Page 4) To be figured on Tax Item No. 5.....			
7. Amount of Tax Plus Penalties.....			

IMPORTANTPenalty
Attaches
After
October 20,
1937See
"Penalties"
Page 4**ANSWER ALL OF THE FOLLOWING QUESTIONS**

- A. Has name, address or ownership of business changed, or has business been discontinued during the quarterly period covered by this return?..... If so, questions on Page 2 must be answered.
- B. Does this Return include sales made at more than one location?..... If filing a consolidated return, FORM ST-51 MUST BE ATTACHED TO AND FORM A PART OF THIS RETURN.
- C. At what address are books and records kept? (Give Street and Post Office Address).....
- D. Are there any leased departments operating at the location or locations covered by this Return?..... If so, space for "Leased Departments" on page 2 must be filled in.

THIS IS YOUR COPY. RETAIN IT FOR YOUR FILES.

THIS WITH YOUR CANCELLED CHECK IS YOUR RECEIPT. RECEIPTS ARE NOT ISSUED BY THE SALES TAX DIVISION, EXCEPT WHERE CASH IS PAID TO SALES TAX FIELD REPRESENTATIVE OR TO THE CASHIER AT THE DIVISION'S OFFICE IN DES MOINES, IOWA.

Leo Bledsoe (R-57, Hannibal, MO) sent in this clipping from the Kansas City Star. Nice publicity! Tom Severn is one of our newer members and has already done some research for us on Kansas tokens.

Area news

Old sales tax tokens intrigue a collector

Coins seen as a bit of Americana

By Jim Sullinger

The Star's Topeka correspondent

To most people sales tax tokens are worthless relics, a bad idea abandoned years ago.

But for Thomas A. Severn of Topeka, one of a handful of collectors nationally, these pseudo-coins are vintage Americana and a link to the past.

For the last nine years Severn, 45, a tax analyst for the Kansas Legislature, has been fascinated by them.

Unlike coin collectors, who number in the thousands, tax token collectors are few. Severn said the American Tax Token Society has only 140 members.

When he joined the Legislature's research staff in 1978, he inherited a small file on the state's brief experiment with the tokens.

"After the first few articles, I was hooked," he said.

In 1937 Kansas issued a zinc 1-mill token about the size of a dime with a hole in the middle. A 2-mill token was later minted. They were put into circulation as a way of paying the state's new sales tax.

Severn said a nickel soft drink in 1937 also would have cost a 1-mill token in sales tax. Because 10 tokens equaled a penny, the soft drink buyer would have gotten nine tokens in change for 6 cents. Today the tax is rounded off to the nearest penny.

Severn said people's pockets often bulged with excessive tokens, many of which went into glass canning jars or cigar boxes.

"The reason why they aren't worth much today is because millions and millions were made, and they just keep turning up," Severn said.

They were unpopular at the time and the law establishing them in Kansas was repealed in 1939.

He said the tokens were known as "Huxies" because they were issued under the administration of former Gov. Walter A. Huxman, a Democrat.

Severn said the tokens may have been the reason Huxman served only one term and was defeated for re-election.

He said Missouri politicians also had trouble with their first issue of tokens in 1935.

They were paper milk bottle caps made in Kansas City with "Missouri Retailers One Mill Sales Tax Receipt" stamped on one side.

Severan said that was changed when Democratic leaders discovered Republicans in St. Louis were printing "Vote GOP and repeal the sales tax" on the blank side.

He said their use also caused a shortage of milk bottle caps for Kansas and Missouri dairymen.

Severn said a dispute lingers on whether the tokens were money.


The right to mint money, according to the U.S. Constitution, is exclusively the federal government's.


Severn said a U.S. attorney general of that day thought the state tokens were illegal and suggested Congress approve a national token states could use.


Lawmakers, however, rejected the idea and states went back to issuing their own.

"Two days after the law went into effect, Kansas ran out of tokens," Severn said.

Although the exact number is unknown, he estimated that more than 60 million were distributed in Kansas.

 WANTED: OHIO sales tax material, cards, and receipts. Also, I collect N.C.O. club tokens from Vietnam. Please write with description and price if you have anything available. James W. Sanders, 21060 Aberdeen Rd., Rocky River, OH 44116.

 BEGINNERS: Five dollars and a postage stamp will get you 20 different state issued sales tax tokens. Such a deal! Tim Davenport, P.O. Box 614, Corvallis, OR 97339.

 FREE FREE FREE!!! 35 word ad in the next issue!!! Here's how: 1. Take out a piece of paper. 2. Write your ad. 3. Put it in a stamped envelope and mail it to ATTS Ads, P.O. Box 614, Corvallis, OR 97339.

Available from Ye Editor - TAMS Journal reprints, courtesy of TAMS. A spiral-bound compilation is available for \$1.25.

- o J. W. Baum, "Cessna's Odd 26¢ Token," August 1968, 10¢
p. 124
Token used by Cessna in company cafeteria to collect sales tax.
- o Arlie R. Slabaugh, "Largest Token?" October 1968, 10¢
p. 143
Discussion of Goldblatt tokens.
- o Jerry F. Schimmel, "A Reading and Resource List on Sales Tax Items," December 1969, pp. 180-183 40¢
List of many useful references for those wanting information beyond catalogs.
- o Jerry F. Schimmel, "More Readings on Tax Tokens," December 1970, p. 195 10¢
Supplement to previous list.
- o Jerry Bates, "Sales Tax Tokens -- An Update," June 1971, pp. 105-108 40¢
An overview of the various types of tokens. Printed with some change in ATTS Newsletters May-June 1971, July-August 1971, November-December 1971.
- o Jerry F. Schimmel, "Those Tax Tokens: Numismatics, Philatelics, or What?" August 1971, pp. 138-143 60¢
An overview of sales tax tokens. Reprinted in ATTS Newsletter October-December 1986.

Organizational Report

American Tax Token Society
Secretary and Treasurer's Report

Fourth Quarter, 1987

FINANCIAL REPORT

Previous Balance.....	\$ 2753.23
Credits: Dues Payments Received.....	185.00
Books and Booklets Sold.....	21.90
Donations to ATTS (Thank You!).....	6.45
Interest.....	34.76
Debits: Postage for Books, Back Issues.....	16.34
Reimbursement on Book Posted to Merl...	5.27
Newsletter Costs, #58 and Supplement...	266.51
Current Balance.....	\$ 2713.22

NEW MEMBERS

R-412 Sam Petry, P.O. Box 167, St. John, IN 46373.
R-413 Hugh Cooper, 6424 N. Bosworth Ave., Chicago, IL 60626.
R-414 Harvey Thamm, P.O. Box 163, Stafford, TX 77477.
R-415 Ron Houseknecht, 445 Roberts Ave., Glenside, PA 19038.
R-416 Earl Dale, 42751 Florida Ave. Sp. 62, Hemet, CA 92344.

CHANGES OF ADDRESS

H-1 George Magee, 74 Pasture Ln., Apt. 231, Bryn Mawr, PA 19010.
R-276 Movin' Max Studley, 7887 N. La Cholla #2160, Tucson, AZ 85741.
R-362 Michael Werda, 222 Deckbar Ave., Apt. 136, Jefferson,
LA 70121.

[illegible]

DON'T FORGET THAT A NEW YEAR IS HERE AND THAT DUES ARE NOW DUE AND PAYABLE... FIVE BUCKS FOR 1988, A GREAT NUMISMATIC BARGAIN! THIS WILL BE THE LAST ISSUE SENT OUT TO THOSE WHO HAVEN'T PAID FOR 1988... HERE'S THE ADDRESS...

ATTS BUSINESS OFFICE
P.O. BOX 614
CORVALLIS, OR 97339



IF YOU'RE SICK OF PAYING ANNUAL DUES, YOU MIGHT CONSIDER LIFE MEMBERSHIP IN ATTS... \$100. IS ALL IT COSTS... (IF YOU'D LIKE LIFE MEMBERSHIP AND WANT TO PAY IN MONTHLY INSTALLMENTS, DROP THE SECRETARY A LINE AND WE'LL WORK SOMETHING OUT...)

[illegible]



ATTS NEWSLETTER

APR — JUN 88

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ATTS Editorial Office
6837 Murray Lane
Annandale, VA 22003

ATTS Business Office
P.O. Box 614
Corvallis, OR 97339

In This Issue

PRICES REALIZED - Kirtley, Schimmel
NEW FINDS - Florida, Washington, Louisiana
HISTORY - Arizona, Ohio, The British View,
Political Anti-Tax Pieces
TECHNICAL - Ohio, Oklahoma
COLLECTIONS - American Numismatic Association
ELECTION
ORGANIZATIONAL REPORT
LETTERS AND SUCH
ADVERTISEMENTS

Most of you should receive in this mailing a membership certificate, although I still have a few to complete and will have to send them out later. Founding members get a gold certificate as MEMBER. Other members get a white certificate. Honorary members get a gold with HONORARY MEMBER; Life members get a gold with LIFE MEMBER. If you've been in more than one of these categories, you should receive a certificate for each. If it didn't come out right for your situation, drop me a line and we'll work on the problem.

Life and Honorary members will also receive a gold membership card.

Everyone should also find in this mailing a MO milktop counter-stamped on the reverse as a member's token for 1988. I have a lot of these milktops lying around being unproductive so I thought maybe these membership tokens would at least be something to put in the "appendix" to your collection.

... *The Editor*

Prices Realized

The following prices were realized in Kirtley's mail bid sale that closed February 16.

391. GOLDBLATT/1/2c/BROS. Rev. RE-DEEMABLE/IN/CASH. RD, BR. UNLISTED	none	412. (IL, Randolph County). Associated Retailers. Black on white cardboard IL-74a. UNC.	\$15.00
392. ROSSVILLE/REDEEMABLE/B.M.A. Rev. TAX/1/4c/TOKEN. RD, AL. IL-79.	\$4.29	413. (IL, Tiskilwa). Sales Tax Token. 1/4c. Black on orange cardboard. IL-87. UNC.	15.00
393. ARCTIC/ICE CO./INCORPORATED/LOUSVILLE, KY. Rev. KENTUCKY SALES TAX/ON/5c/ARCTIC ICE PURCHASE. RD, BR. KY-15.	3.60	414. (IL, Jackson County). Daniel's Sales Token. 1/4c. Black on orange cardboard. IL-121. UNC.	3.05
394. Same as last lot, but 10c. KY-16.	3.60	415. (IL, Chicago). Unlisted variety. CHICAGO/PHILATELIC SOCIETY/BANQUET/HOTEL LA SALLE/JAN 18, 1936. Printed in black scrip on the back of a Missouri One Mill cardboard token. RD. AU.	10.00
395. CINCINNATI/WHEEL CAFE/OHIO (over and around spoked wheel). Rev. TAX PRE-PAID/5c/IN TRADE/VENDOR NO. 3100115. RD, AL. PHOTO.	4.23	416. (WA, Centrallia). Pioneer Days Celebration. Black on orange cardboard. RECT. IL-39. UNC.	2.08
396. KEEP TOKENS OUT OF TEXAS/FIGHT/GENERAL/SALES/TAX. Rev. VOTE/FOR/STANFORD/SMITH/STATE REP./3. RD, AL.	5.50	417. (WA Spokane). Spokane Retail Trade Bureau. 3¢ Tax Token. Black on white cardboard. WA-50. UNC.	none
397. EMERGENCY TAX TOKEN/REDEEMABLE BY STORES FOR/ONE SALES TAX TOKEN/CATHLAMET COMMERCIAL CLUB. Rev. blank. Black on white cardboard. 51x22mm. UNC. WA-34.	6.25	418. WA, Stevenson. Emergency Tax Token. ONE FIFTH CENT. Black on orange cardboard. WA-51. UNC.	1.68
398. Same as last lot, but black on orange cardboard. AU. WA-35.	6.25	419. (WA, Seattle). Eba's Mutual Piggly Wiggly. Black and red on green cardboard. WA-67. UNC but faded.	3.65
399. Same as last lot, but black on violet cardboard. EF. WA-36.	2.06	420. (WA, Seattle). Rainier Packing Co. 1/5 CENT. Black on pink cardboard. WA-76. UNC.	1.15
400. Same as last lot, but black on green cardboard. EF. WA-37.	15.00	421. (WA, Seattle). Rhodes Department Store. Green on white cardboard. WA-77. UNC.	1.38
401. TAX TOKEN/ONE-FOURTH CENT/ISSUED AND REDEEMABLE BY/ARCOLA/ADVERTISING CLUB/ARCOLA, ILL. Rev. blank. 50x37mm black on red cardboard. VF fol;d in center. IL-9	36.05	422. Dunham Token. One Disme. RD, AL. D-1. UNC.	10.65
402. ASTORIA COMM./CLUB/ASTORIA, ILL. Rev. REDEEMABLE/1/4c. RD, AL. IL-11	15.00	423. Dunham Token. Chicago World's Fair. 1/10 Cent. RD, BR. D-2. AU.	none
403. DEPUE/MERCHANTS. Rev. 1/4c. RD, BR. IL-20.	10.00	424. NE, Omaha. Tangier Temple. Anti-tax token. Red and blue on white cardboard. RD. NE-1. UNC.	6.50
404. IL, El Paso. 1/4c. IL-22. VF.	2.00	425. Unlisted Chicago Token. GOLDBLA/1/2c/BROS. Rev. REDEEMABLE/IN/CASH. RD, BR. VF.	12.00
405. IL, Gillespie. Gillespie Merchants Ass'n. 1/4c. IL-25. EF.	6.75	426. <u>Collection of Ohio Tax Chits.</u> 214 different paper and cardboard pieces mounted in an album. Most are in choice condition. A colorful and interesting display. Write or call for more details.	none
406. (IL, Murphysboro.) Jackson Co. Sales Token. 1/4c. Black on white cardboard. RECT. Large letters, large fraction. IL-28a. VF.	6.75	427. Michigan Sales Tax Licence. 1943. Orange and blue on tan celluloid(?) 70x150mm. EF a few folds.	none
407. Same as last lot but with large letters, small fraction. IL-28b. VF	6.35		
408. Same as last lot, but an unlisted variety with small letters, large fraction. EF.	15.00		
409. (IL, La Millie). La Moille Sales Tax Token. 1/4c. Black on green cardboard. RECT. IL-36. EF but has a crease at top.	4.02		
410. (IL, Pinckneyville). Pinckneyville Sales Token. 1/4c. Black on white cardboard. RECT. IL-60. F/VF.	4.02		
411. Similar to last lot. IL-63. VF.			

The following prices were realized in Jerry Schimmel's Mail Bid Sale #16 that closed on March 13. Figures in parentheses are the suggested value as given in the sales bulletin.

(Schimmel, Chits & Chislars nos.)			
1. AL-7 (#14) white fibre, small		\$16.00	
"1" nice crisp UNC! scarce. (\$12)			
2. CO-3 (#10) brown fibre, unc		6.30	
(\$4)			
3. Beardstown (IL#13) VF lustre		6.00	
(\$9)			
4. Casey IL (#17) VG+ tiny digs		10.00	
obv. dirty. (\$12)			
5. El Paso IL (#22) abt EF (\$20)		11.00	
6. Virginia IL (#91) VF+ stain		3.50	
obv. (\$5)			
7. MS-3 & 4 (#5 & 6) pair of			
crisp unc 1 Mill fibres, white &		18.00	
grey (\$12)			
8. MS-5 (#7) red fibre 5 M. Ef		18.35	
(\$15)			
9. NH-5 (#10) 5 M. error VF sml		7.35	
digs rev. (\$5)			
10. NH-7 (#12) 5 M. blk fibre		114.00	
EF+ (\$90)			
11. Imito WA (#116) Thurston Co.			\$20.00
bers donkey hd to rt Unc (\$20)			
12. similar (#123) walking donkey			none
to rt, some fading obv. (\$15)			
13. (#SM-1) Simplicity Tax Penny			none
cop VF+ (#10)			
14. IL Provisionals 9 diff			
EF-Unc: St Anne, Moline al, WCMA,			13.50
Ef'ham, J'ville, Herrin,			
Gillespie, Mattoon, L'ville KY			
10c (\$16)			
15. More of Same: 18 dif F-EF;			
Camb, Carb, Charl, Eff, Herr,			18.75
Jksn Co, J'ville (3 dif), Kank,			
La Sal, Litch, Mer Co, Paris,			
Pike Co, R.I. cop, St An, Un Co.			
(\$20)			
16. Mixed State Issues 24 pcs, 18			11.35
dif (has ten diff plastics, 4 OK			
fibres) (\$8)			

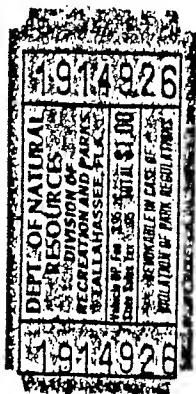
New Finds

The Editor

FLORIDA

In Newsletter 55 (Oct - Dec 1986), I provided a picture and some notes about "A First Cousin Once Removed?" that was provided by Terry Hines (President, State Revenue Society). It is an admissions ticket to a state park and specifically lists the state sales tax as part of the total fee.

Frank Bennett (R-323, Jacksonville, FL) has provided this illustration of another admissions ticket from Tallahassee.



"... I've been watching for just such an item for a long while, with no luck at all, before turning up with this pictured piece. And even then, I almost threw it away before I realized what I had.

"It's only about a 90-mile round trip up to the Park where I obtained this, and now I want to get back up there and pick up another, especially since the tax has gone up to .06 instead of .05, since I got this one back in December.

"I've checked theatre, show and game tickets around the state for a long while, in hopes of finding such an item, but either they're very scarce, or I've been very unlucky."

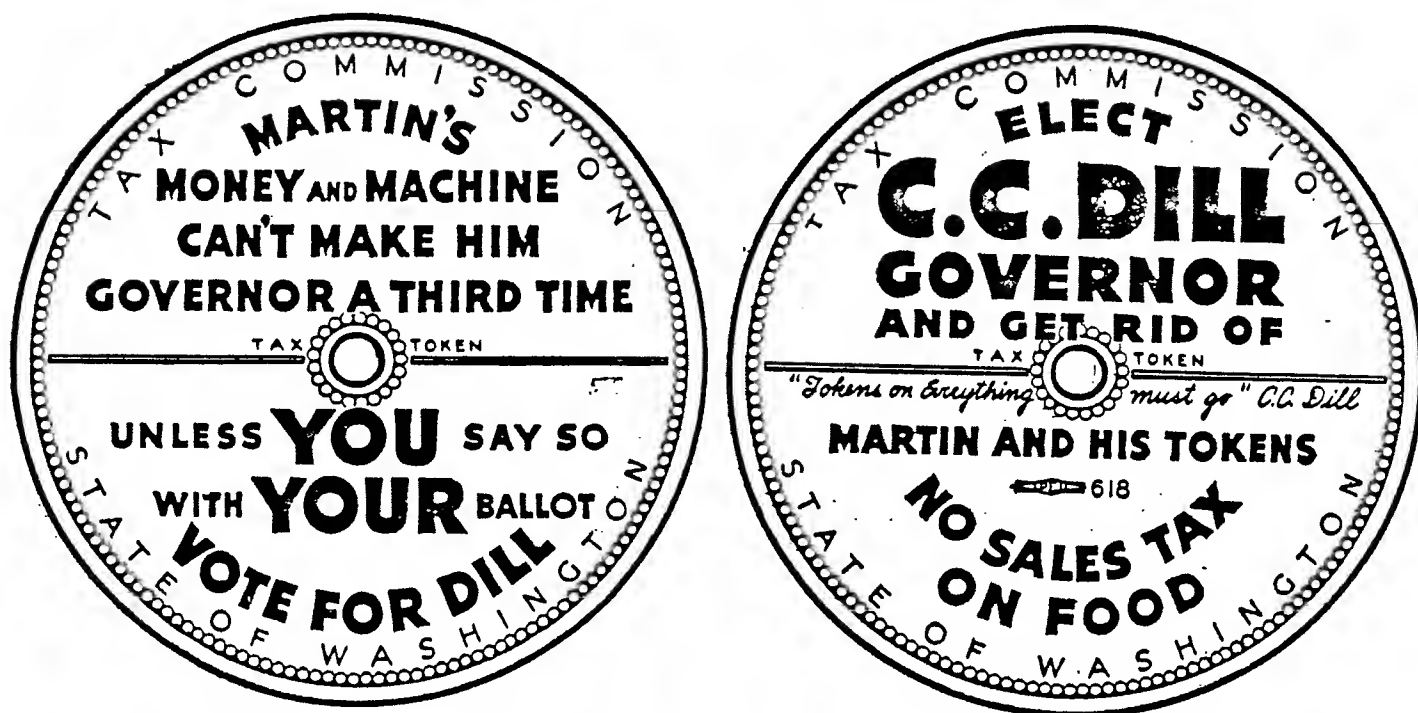
(More info on this in next issue - Editor)

WASHINGTON

Les Albright (R-188, Seattle, WA) recently reported a new anti-sales tax find. It is reproduced below, slightly reduced in size to fit on the page. It is on stiff paper, white, not thick, with a center hole. Les provided the following information:

"Clarence Martin was governor from 1932-1941 and a Democrat. He was father of the sales tax of Washington. C. C. Dill was a senator from the State of Washington and a Democrat. Martin was not liked because of the sales tax, so Dill decided to run against him in the primary. Dill lost. Arthur Langley, a Republican, ran against Martin and he won the general election.

"The piece was picked up from an estate sale. No more are known. There's probably no obverse-reverse, unless the side with the union bug should be called the reverse."

WASHINGTON

In Newsletter 55 (October-December 1986), I provided a run-down on a number of replicas of Tenino tokens, recreated by the South Thurston County Historical Society. Since then, an additional replica has been discovered. It fits in the Second Annual Wooden Money Show, September 25, 1977, series (see the newsletter for illustrations) and is attributed to the Tenino Independent and South County Sun.

In addition to the above additional replica, three of the replicas for the Wooden Money Show for September 16, 1979, are known with reverses which are right-side up (i.e., "medal") and upside down (i.e., "coin"). They are the replicas for the Bank of Olympia, Hedden's Pharmacy, and Tenino Independent and South County Sun.

LOUISIANA

In Newsletter 59, I provided copies of two pieces of correspondence that George Magee had made available, with regard to tokens in Illinois. George has also made available correspondence that he obtained from L. Davis Reese, of Denver, Colorado. Note that in the letter below, Reese asked the state of Louisiana in 1935 whether they were using sales tax tokens. The response penned at the bottom has no identified author, but nonetheless is most explicit. Of course, Louisiana started using sales tax tokens almost exactly a year later, so whoever said "no" obviously wasn't a very good prophet!

L. DAVIS REESE
P. O. BOX 244 DENVER, COLO.

RECEIVED
SEP 11 1935
LOUISIANA TAX COMMISSION

State Tax Dept.,

Baton Rouge, La.,

Gentlemen:

Is Louisiana issuing Tax Tokens?

I collect Tokens and desire to purchase 1000
or so of Louisiana ones if you have them.

Please advise how packed, denominations,
material made of, and cost, sending me sample if
convenient.

Thanking you in advance for your trouble,

I am

Yours truly,

(enc.)

L. DAVIS REESE
P. O. BOX 244 DENVER, COLO.

*Louisiana does not and
will not issue tax tokens*

Digging In Arizona

It was 100 degrees on March 2, the day that my wife and I flew into Phoenix. Some sort of temperature record, I think. It was bloody hot. The lady from the motel that met us at the airport was playing country music on the radio of the blue Ford wagon with the brown panel sides. On the way back, she suggested that we eat at a restaurant with a gargantuan neon sign of a longhorn steer.

I suddenly realized why my parents had returned home from a trip to Arizona with western boots. The place is rather like the way I've always envisioned Texas. Part of the Southwest.

Although we were in the state formally to escape the Oregon rain for a few days, I did manage to take advantage of my proximity to the Phoenix library to do a little tax token research. Angie was less than thrilled with the prospect, but she bore my numismatic fanaticism stolidly. There is no sense, after all, in attempting to use reason with a person who would willingly choose the basement of a library over a swimming pool and a cold beer.

Life would have been easier if the switchboard lady at the Phoenix-based Arizona Republic had made clippings available to me from their archives. I was forced to dig the hard way--with those annoying microfilm readers. Not a fun project, given the roughness of the dates of approval and issue which I had to work with. Arizona tokens were first issued in 1937, I knew that much. With a little digging, I found that the legislature approved the use of tokens on May 29, 1937 and the bill became law without the governor's signature on June 12.

I discovered that the first date of token useage was indeed September 1, as cited in Pfefferkorn and Schimmel, rather than the August 1 date mentioned in David Stolaroff's thesis. My findings are presented in the articles here. If any of our Southwestern members have the time or the energy, I'm sure that many other articles remain to be unearthed.

I made it over to state archives. They were tickled that somebody from Oregon was interested in obscure tokens that they had never heard of. With a little snooping and a phone call, minutes of the meetings of the state tax commission were located in a neighboring building. The archivist there emerged from the bowels of the concrete building with a massive 3/4 leather bound volume of typewritten minutes of meetings from the 1937 period. Unfortunately, the minutes were of no use--the tax commission occupied itself with matters of liquor licensing and tax waivers. Its sales tax division seemingly operated autonomously, funded by a flat 4% of collections, and no records of its sessions or expenditures were located.

On a lark I took one of the fat Phoenix phone books (the city has several) and looked up the name of one Gordon L. Jones, a man who reportedly purchased the remainder of the state's token holdings back in 1965. For those of you unfamiliar with the story, Mr. Jones

purchased some 5.6 tons of surplus Arizona tokens from the state for a couple thousand dollars, sold as many as he could to coin collectors via ads in the numismatic press, and grudgingly sold the bulk of his remaining holdings to a Phoenix salvage firm for scrap. Word was that he saved 100,000 of each denomination from the smelter. 100,000 pieces of a type is still quite a large quantity if you think about it.

In any event, I was interested in tracking down Gordon Jones, if he could be found, to find out details about the original packaging of the tokens and to determine whether his 200,000 tokens had survived the ensuing twenty years. I was delighted to find that Mr. Jones was still in Phoenix, a realtor. It took several phone calls to make connections, but we did manage to meet and have a short chat.

Rather than having "mostly uncirculated brass pieces," as we previously believed, Gordon Jones informed me that about three-fourths of his holdings were in uncirculated bronze pieces--with most of the balance in brass. He said that when he bought the state's remaining inventory there had been "about 15 boxes" of circulated tokens, a large percentage of which were zinc one mills. The majority of these pieces met their fate at the smelter.

Mr. Jones sold quite a few pairs of one and five mill Arizona tokens to numismatists at a buck a pop. He found the market rather limited and eventually ceased advertising. He put the remaining tokens aside, waiting for the state's centennial in 2012. At that time, Jones hopes to market his remaining stock of "Arizona Money" to residents of the state.

Mr. Jones was kind enough to part with one roll of each denomination for a nominal fee so that it would be possible to catalog the original packaging.

There are still many unresolved questions of Arizona tax token history. We know nothing about the precise dates of transitions to aluminum, zinc, and brass for the state's tokens. The reason that Arizona bothered to use aluminum at all is of particular interest, as the state was and is a leading producer of copper and prided itself in having tokens of the official state metal. Both copper and aluminum became scarce commodities at roughly the same time prior to the war... It's a mystery. The details of the state's token redemption program likewise remain obscure.

So get out there to the local library, ATTS members! It's simple and relatively painless. The society will even reimburse your xerox expenses. A new catalog approaches. The broader the base of information, the better the historical sections will be and the longer the book will remain in print before being superceded by a new work.

As I type this, it is now June. I am sitting at my desk and the Oregon rain continues to fall. I'm ready to go back to Arizona now.

Tim Davenport
June 3, 1988

TAX MEASURE TO BECOME LAW
June 4, 1937--page 7

Governor Stanford will permit the sales tax bill passed at the first special session of the legislature to become law without his signature, it was revealed yesterday.

While he finds sections of the bill with which he is in disagreement, principally the rate schedules, the chief executive favors the allocation of part of the sales tax revenues to the counties, and wage payments to those who did not receive their pay for working the week ended May 22, due to the supreme court's opinion eliminating the governor's relief fund.

The governor does not wish to veto the measure...nor does he feel he can sign it due to its wide variance from the bill which he presented to the legislature and which failed of passage.

The chief executive will hold the measure until Friday, June 11. Since he will neither sign nor veto it during this period... the measure automatically will become law June 12. (...)

REVISED SALES TAX EFFECTIVE TOMORROW
June 10, 1937--pages 1 & 4.

Arizona will have a revised sales tax law tomorrow, but, for a time, the buying public will be aware of little, if any, change.

Officials who handle county and state finances, however, will know that the order of things has been shifted.

The men, women and children who have been paying one or more pennies in tax when they make retail purchases, will continue to pay one or more pennies, on approximately the same basis, until the state tax commission has had an opportunity to make tokens--specified by the new law as the tax collecting medium--available. That will be about August 1. (...)

Tokens, as soon as the sales tax division of the state tax commission is able to provide them, will be issued in denominations of one and five mills.

This will enable the making of the exact "token change" for the tax on any multiple of a five-cent purchase.

Charts to Be Issued

To cover odd prices, not multiples of five, the sales tax division will issue charts for the guidance of merchants and purchasers, setting up when the extra mill is to be collected, and when not.

Bids will be received by the sales tax division June 24 from more than a dozen firms for supplying the token pieces.

The division contemplates purchase--the law specifies that the cost of tokens shall be covered by the four per cent administrative allotment--of either 5,000,000 or 8,000,000 token pieces, depending on how the bids are submitted, on the basis of one five-mill piece to each four one-mill pieces.

The tokens will be manufactured of brass or copper--probably brass with a copper wash, since copper alone is too soft, it is

believed, to stand up under long useage--round and stamped with the state insignia, the one-mill pieces approximately five eighths of an inch in diameter or slightly smaller than a dime, and the five mill pieces differing similarly in size from a nickel. Both will be thinner than the coins whose diameter they most nearly approximate.

The division hopes it will have the tokens ready for distribution and use by August 1. They will be issued direct from the sales tax division headquarters in the state capitol--the law prohibits employment of any agency on commission or for any other compensation for their distribution.

Outside of Phoenix, however, original distribution will probably be made chiefly by the division's inspection agents, who will instruct merchants on their use, and on the method of obtaining additional supplies, which will probably be by means of parcel post shipments from the Phoenix headquarters.

Must Remit in Cash

The tokens will be redeemed by the state tax commission at face value, but they may not be used by merchants to remit the tax they have collected. Tax remittances must be in cash.

Most states, the division's investigation has shown, average eight per person in circulation of tokens for tax collecting purposes. It is estimated that 400,000 will be necessary to keep a token supply in downtown Phoenix.

The law provides, for each offense, penalty of a fine not to exceed \$2,500, imprisonment for not to exceed five years, or both, for counterfeiting or altering tokens...and for embezzlement of tokens. (...)

ARIZONA WILL BEGIN USE OF TOKENS TODAY September 1, 1937--pages 1 & 5.

Use of tokens in making change for payment of Arizona' privilege sales tax will begin today.

Within 48 hours the state tax commission expects tokens to be in circulation in nearly every section of the state.

In Phoenix, where some merchants already have purchased supplies of the copper-colored discs, 1,000,000 tokens are expected to be in circulation in the next 24 hours.

Some Tucson merchants also have received supplies and 500,000 tokens are expected to be in circulation there by midnight tonight.

The distribution plan calls for the tokens to reach buyers through merchants. A corps of 20 men will start out by automobile early this morning and will begin distribution of tokens to merchants at points distant from Phoenix, then work back toward Phoenix.

When the merchant includes the sales tax in his selling price, he is not required to use or buy tokens, Frank E. Fraser, director of the state sales tax division, stressed.

Tokens will be sold to merchants at their face value. They are supplied in two denominations: A small one-mill, and a larger five-mill.

"Every effort will be made to make the distribution simultaneous throughout the state," Mr. Fraser said.

He added that merchants should not "overload" on tokens....

"Will merchants be the only ones permitted to buy tokens?"

"No. Anyone can buy the authorized tokens, from another person, from a merchant or from the tax commission direct.

"When a merchant needs to increase his supply of tokens after the initial supply is exhausted, how will he get them?"

"Through the tax commission; we'll supply order blanks. It is possible arrangements may be made with the banks to handle tokens as a convenience to their customers. Also certain merchants in the state who now handle luxury tax stamps for the tax commission also will handle tokens. In some of the smaller communities, token supply offices will be established in care of the justices of the peace."

Mr. Fraser said the tax commission now realizes its initial order for 5,000,000 tokens was not large enough and an order will be placed for 4,000,000 more.

Use of the tokens will be beneficial to consumers, Mr. Fraser said, "because then they will pay only the amount of tax for which they are liable; this will mean a saving."

The state pledges itself to redeem all tokens at any time, he said.

"Even if the sales tax amounts to as much as \$100, it can be paid in tokens," the sales tax division director said, "but the state of Arizona does not accept them in payment of tax by the merchant. He still must pay by cash or check or money order, as before." (...)

ARIZONA TAX TOKENS ARE BOUGHT EAGERLY
September 2, 1937--page 5.

Nearly 2,500,000 Arizona sales tax tokens were in circulation last night, state officials announced.

Curiosity prompted widespread purchase of tokens from merchants by Arizonians who bought the shining copper discs rather than merchandise, reports to the state tax commission said.

"The first day demand was so heavy in Tucson," said Frank E. Fraser, director of the state sales tax division, "supplies of some merchants have been exhausted and we are sending another shipment there.

"We have had excellent co-operation in making the distribution.

"Only objection we've had was from one merchant who said he was making an additional charge for sales tax but did not want to be bothered with tokens. He was told he could not make this additional charge and not accept tokens in payment for the tax. Violation will mean prosecution."

The tokens are 95 per cent Arizona copper from the Magma, Miami and Phelps Dodge mines, and the remainder is a nickel and brass alloy, Mr. Fraser said.

PRICES HIKE TO AVOID USE OF TAX TOKENS
 Charges of 'Chiseler' Hurlled As Discs Are Refused
 September 3, 1937--pages 1 & 7.

Two days' use of the long-awaited sales tax tokens--designed to permit buyers to avoid paying up to six per cent instead of the legal one or two--appeared last night to have had the opposite effect in many cases.

Some merchants who previously collected a penny on every sale from 15 cents up to 50 cents and two cents on every sale from 51 cents to \$1 announced in some cases they would "absorb the tax because they didn't want to be bothered with tokens"--but the absorption consisted of raising prices by identically the amount of tax heretofore collected.

It is, the tax commission hastened to point out, entirely a legal action on the part of merchants so long as they do not stipulate the additional charge is being made for tax purposes, but the word "chiseler" began to be bandied about as token-bearing purchasers found their copper discs unacceptable in many stores.

Several downtown establishment with posted prices of, for example, 25 cents for a given item, were serenely handing buyers sales checks for 26 cents and professing ignorance of any sales tax.

"Unfortunately," said Frank E. Fraser, director of the state sales tax division, "this particular practice cannot be proved as a form of tax evasion and the tax commission has no power to regulate it.

Says "Hands Are Tied"

"Our hands are tied so far as tax commission action is concerned, when no tax is mentioned.

"But I believe as the situation develops, within the next day or two, consumers will swing toward the stores of the merchants co-operating fully in an effort to obtain honest operation of the tax laws.

"Competition will help eliminate some of these undesirable practices."

Simple arithmetic shows the merchant who collects one cent tax on each 15 cents purchase collects $6\frac{2}{3}$ cents on every dollar of such sales. But of this $6\frac{2}{3}$ cents he gives the state but two cents.

This practice has been in vogue since the sales or excise tax became law. And it was to prevent it that tokens, in denominations of one and five mills, were adopted.

Apparently, state authorities pointed out, some merchants are unwilling to give up the extra margin of profit that has been accumulated in the past because there was no smaller coin than a penny....

Action Threatened

(...) "If there is any overcharge of tax that can be proved, the tax commission will 'move in' and take action. It's our hope such action on our part will not be necessary.

"I would say that in every case where a store charges the customer more than the established posted price yet refuses tokens,

the customer should demand an explanation.

"Naturally, those who benefit most in the long run from situations like this are the legitimate merchants, who co-operate with the officials charged with administration of the various tax laws and try to be entirely honest with their customers."

Purchase of tokens for their novelty continued where merchants had them available.

PRESCOTT GETS 'ARIZONA MONEY'

September 3, 1937--page 7.

Seventy-five thousand sales tax tokens were brought here today by Paul A. Plummer and E. A. Wedepohl, state tax commission auditors.

They were disposed of by noon, but at the close of the day the consensus of merchants here was that they weren't "so hot."

Merchants and cashiers complained that patrons kicked more about paying a half-cent in tokens than they did about paying a penny and also that they slowed down the process of making change.

Slot machines, cigaret vending machines, weighing machines and similar devices soon were plugged up with the "Arizona money."

SUPPLY OF TAX TOKENS IS GONE

September 3, 1937--page 7.

The state's supply of sales tax tokens virtually was exhausted last night.

Telegraphic orders from merchants in all sections of the state could not be filled, but tax commission officials said "another 2,500,000 tokens are on their way."

About the same number are in circulation.

Another 5,000,000 have been ordered.

With the tokens in use only 48 hours, scores of merchants reported to the commission their supplies have been exhausted.



Show Information:
George Hosek
7411 Midvale Ln.
Omaha, NE 68112
(402) 455-1905

FREE ADMISSION

Location:
Ramada Inn Airport
Abbott Drive & Locust
Omaha, NE 68110
1(800)272-6232



Show Information:
George Hosek
7411 Midvale Ln.
Omaha, NE 68112
(402) 455-1905

FREE ADMISSION

Location:
Ramada Inn Airport
Abbott Drive & Locust
Omaha, NE 68110
1(800)272-6232

The article which follows has been written by Richard Johnson as part of our effort to develop a new catalog. He is concentrating on the Ohio sales tax stamps. . . . The Editor.

Ohio Receipts: Speculations

Richard Johnson F-38

It is now beyond argument that the state purchased receipts every year and available evidence suggests that they often purchased no more than a few months' supply at a time. Many varieties can therefore be viewed as restock orders and not all values in some series should be expected to exist. It is also known that at least two of the main contractors for the receipts had several widely separated plants and therefore it should not be assumed that all of their products came from a single location. It is also reasonable to assume that periodic design changes were instituted for practical reasons.

On December 14, 1934, the second special session of the Ohio legislature approved House Bill 134 establishing the sales tax. The tax was to have become effective on January 1, 1935 and was set to expire on December 31, 1935. The contracts for the first receipt issue were let prior to the signing of the sales tax bill. Four companies were supposedly involved. They were located in Chicago (Columbian), Cleveland (Reserve), Cincinnati (Strobridge), and Columbus (Simpson). Thus the date 1934 given in Cabot can be viewed as correct for contracting, although 1935 would have been the date of first usage. All the Reserve issues were small frame types, while the issues of the other companies were large frame; this suggests that Reserve may have been delayed in its first production. In any event, actual implementation of the tax commenced January 27, 1935, and there is some evidence that the state's first order for receipts may have been depleted in about two months. At that time, the smaller frame may have been introduced for some unknown reason, and the \$15.00 Columbian, a small frame, added to the series.

The "scratchmarks" on the first Reserve 1¢ receipt were the result of an attempt to avoid having to use serial numbers. This leads to an interesting speculation that Reserve may not have had the equipment necessary to do serial numbering and was searching for an approach that could be accomplished with the equipment they had.

In August 1935, bids were taken for new receipts; contracts were let to Columbian and Superior. These were probably part of the bicolor series, similar to the design of the first series. The contracts were awarded to the second and third lowest bidders, which resulted in an injunction granted on September 1, 1935 on behalf of a taxpayer protesting the higher cost and the illegality of award to other than lowest bidder. At this time the state had less than a two month supply of receipts. Since the injunction prevented the standard restocking, it may be that this was the reason for an emergency issue. It is not known why the emergency issue would have been on white bond and printed by Columbian, because Columbian was one of the parties involved in the injunction.

There is also the possibility that the emergency issue was provided because there was some doubt whether the sales tax would be renewed and the state would have been reluctant to order a larger quantity of the receipts on the more expensive safety paper.

The gray issue is notable for several reasons. It was the first time an entire issue was provided by a single company, new plates were created, and a change was made to rouletting. The Reserve grays were first listed by Magee in November 1936 and again by Whitt in 1938, suggesting that Reserve held the contracts for restocks for some time. This undoubtedly explains many of the variations in the issue. The Columbian grays are undoubtedly restocks, although all are perforated rather than rouletted, except for some of the 2¢ receipts. This may have happened by error, since supervision and communication with a factory in Chicago may have been more difficult.

1939 saw several important changes in the tax system in Ohio. The State Tax Commission was replaced by a Department of Taxation. Redemption of consumer's halves was provided for, in an effort to improve vendor compliance. It also saw the introduction of the large seal receipt on orange (or sometimes yellow) safety paper. The large seal issues are the most confused area in the entire set. Also, the missing "land" plates appear throughout the Reserve large seal issues, but their significance is unknown.

DiBella states that the "current" issue entered circulation on May 1, 1939. This initial issue was apparently contracted to Reserve, which continued the format it had established with the grays. The contract for 1¢ receipts given to American was probably part of this first issue.

The Columbian large seal gray, (Chits #C28A), remains an enigma. Although reportedly produced by error, the issue was known to Cabot in 1940 as a part of the serial numbered production run and is the last item in his Ohio listings. Further, the specimens without serial numbers appear to be quite common. If these were made in error, what happened to the receipts that should have been produced to comply with the contract? Was the contract cancelled and if so could it have then been given to American? Also, why are these receipts perforated? Clearly, their previous 2¢ gray demonstrated that Columbian could have produced a rouletted receipt to fit in with the 1939 issue of Reserve and American.

Next there exists a series of receipts on plain paper. During the war years perhaps safety paper became unavailable for a period of time. These plain paper issues seem to bracket a decision to return to a perforated format. This may have been brought about by complaints that the rouletted receipts did not tear cleanly. Postwar, the low three values are routinely produced on plain paper while the other values are on safety paper.

Columbian produced a series of low value receipts. The plates used for the 1¢ gray, #C28A, were used in addition to one and possibly two other sets. Exactly why several sets of plates were used is not known. There can be little doubt that the pinhole-perforated issue by Columbian was produced very late in the orange paper series, as it brackets the paper color change that probably occurred about 1948. It is also probable that the green paper pinhole-perforated issue was followed shortly by the green normal perforated variety. Following that issue the state, for various reasons, apparently abandoned perforated receipts forever. As the postwar economy picked up and the demand and cost for receipts increased, the state began to look for ways to cut costs. Presumably the perforated receipts were just too expensive to continue. Evidence suggests that the Merrick Lithograph Company, a Cleveland-based printer, started operations in 1951. The first Merrick issue was probably the last large seal issue.

The small seal issues probably were initiated with a half million dollar receipt order which occurred during fiscal 1951-52. They also appear to be linked by increasingly higher rates of rouletting, probably the result of continuing complaints about the difficulty of separating the halves. The Reserve issues in particular are known for their almost non-existent rouletting. A change in the brackets in 1959 increased the need for 1¢ receipts and may help explain the single color printing and the dropping of serial numbers from the three lowest values. The last issues were produced by Reserve and are marked by the highest rouletting rate used. The half-size receipts were a restock issue put into use about mid-1960.

Several studies were done in the late 50s and early 60s, including one by Professor Yocum of Ohio State University, which determined that the receipt system was too costly to be continued. As a result, the receipts were discontinued on December 31, 1961, although refunds for unused stamps were given to vendors until June 30, 1962.

I estimate the total face value of the Ohio receipts issued at about 3.5 billion dollars. Approximately 65% of the consumer's halves were redeemed. Some estimates, based on incomplete figures, can be made regarding the number of receipts issued by denomination. Serial numbers are not necessarily of great assistance because the numbers include data other than the number of the receipt.

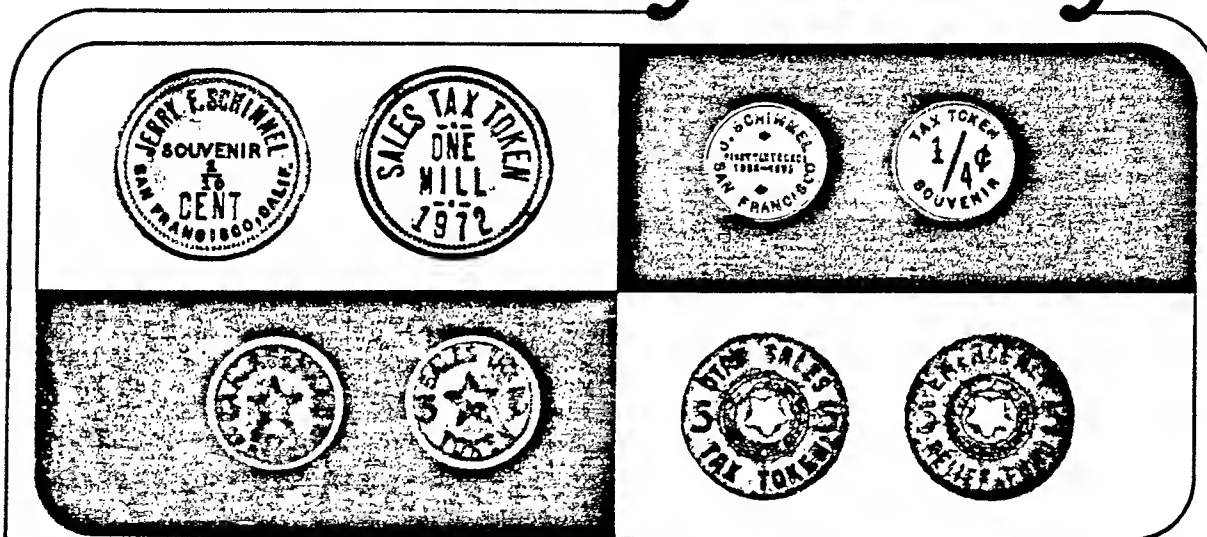
Number of Receipts Issued

1¢	20,012,800,000	9¢	1,669,300,000	60¢	467,400,000
2¢	9,333,300,000	12¢	1,108,300,000	\$1.50	193,100,000
3¢	9,417,900,000	15¢	1,728,900,000	\$3.00	134,000,000
6¢	3,269,200,000	30¢	903,500,000	\$15.00	40,100,000

SOURCE: Calculated from total face values sold as reported in the Annual Report of the Ohio Department of Taxation for the Fiscal Year ended June 30, 1961.

Incident to some contacts by Jerry Schimmel in the mid-70s, an article about U.S. sales tax tokens appeared in Coins and Medals, January 1974. It's written from the perspective of a British author, so gives a slightly different perspective on our hobby. . . . The Editor

Chits, Chizzlers & Funny Money



AN INTRODUCTION TO USA SALES TAX TOKENS BY CHRISTOPHER BRUNEL

TWELVE STATES OF THE USA minted their sales tax tokens in several million, and since the tokens only represent fractions of one cent, it is understandable that they have reposed in innumerable junk boxes and have been relegated with other flotsam to the tail-end of club auctions.

As the history behind them is becoming more widely published, they are now being rescued. Prominent in these moves is the American Tax Token Society, which was formed in January 1971 and which now has an enthusiastic band of some 175 members.

The State sales tax tokens first came into use on May 1, 1935, when Washington State started to issue them. By September the same year Illinois, New Mexico, Colorado and Missouri also issued their own tokens. If there was a

Promotional brass souvenir issued by Jerry F. Schimmel of USA.
Aluminium 1c Schimmel souvenir.
Alabama State sales tax token.
Utah State aluminium 5 mills token.

State tax on a commodity of 2% of the price, it could easily be paid with the ordinary federal coins on all except small items; but on a ten cent purchase, say, there was no coin worth one-fifth of a cent, with which to pay the 2% tax—nor could the seller give proper change.

President Franklin D. Roosevelt's New Deal was in its early stages and America was not out of its depression. Money was tight, so nobody cared to be done down by even a fraction of a cent.

Tokens are always coins of necessity: so it was with the American sales tax tokens, which were generally issued as one-, two- and five-tenths of a cent to

fill a local need. They were known as 1 mill, 2 mills and 5 mills (the mill being a thousandth of a dollar). Colloquially people called them by a variety of nick-names, such as chits, chizzlers or funny-money.

Trades got sales tax tokens from the State authorities direct or through the banks, and then gave them in change to customers. By law they could not be used to make a further purchase, only to pay the small State tax on that purchase. American law said that the US Treasury alone could issue coinage; in fact, the Federal Government started a case against Illinois State in 1935 over its sales of tax tokens, but it did not pursue it in the courts.

On August 1, 1937 Arizona started issuing these tokens, becoming the twelfth and last State to do so. Their life varied from

State to State, most stopping by the end of World War II, when inflation had set in. With sales tax increasing in some instances from $\frac{1}{2}\%$ to 5% most purchases plus tax could be paid in ordinary USA coins. The 'funny-money' was no joke, but an annoyance. Agitation against its use succeeded, though Missouri continued using its tokens until 1960. Missouri sales tax tokens can often be spotted by the map of the State on both obverse and reverse, with a figure of the denominations (in mills) over the map.

Undistinguished and strictly utilitarian in design, the most common sales tax tokens were 16mm or 22-23mm in diameter and generally with a circular hole punched in the centre. When metals were used it was aluminium, brass, zinc or—in the case of some Arizona and New Mexico tokens—copper.

With the shortage of metals during the war, fibre was used, as with tokens of Washington State, Oklahoma, Alabama, Mississippi, Colorado and New Mexico—the last being very scarce. Cardboard and plastics also came into use.

The State authorities would often put out for tender to local firms the manufacture of the

tokens, and Kansas and Colorado used workshops in the State prisons for some tokens. The Osborne Coinage Company secured a number of contracts for making sales tax tokens, and in Washington State the appropriately named Far West Lithographic Company of Seattle produced printed card tokens. The cost of production of the metal 1 mill tokens came to more than face value.

The President of the American Tax Token Society, Jerome F. Schimmel of San Francisco, to whom I am much indebted for most of the information in this article, has estimated that the State tokens form a compact series of about 200 major types. He warns that the job of listing all the die varieties would be an immense one. Further varieties exist in different sizes, shapes and positioning of the central hole, and in different die axes. The plastic tokens have their own peculiarities of variety of colour

and texture—some are flexible, but others are brittle with a decent ring, when thrown on a hard surface.

Mr Schimmel is modest about his own modern souvenir sales tax tokens, which are modelled after tokens, issued before the State ones. His souvenir (issued 1972) is a brass 1/10th cent, 26mm diameter, and is based on the designs of the scarce tokens of William F. Dunham, a well-known Chicago numismatist.

Dunham issued aluminium tokens in 1919 and brass ones in 1933 for 1/10th cent as a way of promoting the idea of fractional cent coinage.

Mr Schimmel's current souvenir is an aluminium $\frac{1}{4}$ cent, 16mm in diameter, and this is modelled after the 1933 series of Illinois sales tax tokens, issued by small town businessmen's associations, not by the State. Nearly all were 16mm diameter, though a few were 18mm. They were only used for six weeks, as on May 10, 1933 the Illinois State sales tax laws were declared unconstitutional. This year is the 40th anniversary of the tokens. Their history was local and very short, but they helped to pave the way to sales taxes, that were constitutional,

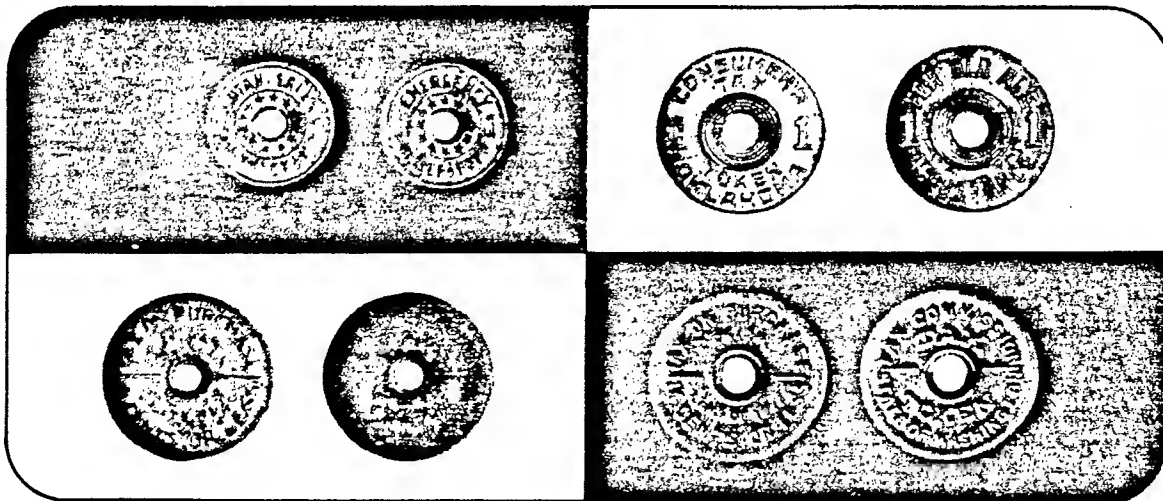
Utah aluminium 1 mill token.

Oklahoma 1 mill aluminium token.

Washington State token 10 cents.

Fibre sales token, State of Washington.

No value shown.





Memorial medallion, 75mm diameter, of Franklin Delano Roosevelt. During his first term in office as USA President the first sales tax tokens were issued. Most of the tokens went out of use soon after his death at the end of the last war.

and many millions of the State tokens that started to pour out two years later.

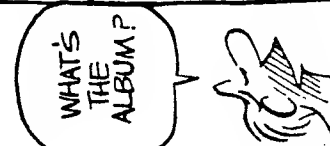
The illustrations show some of the typical legends on the State sales tax tokens: SALES TAX TOKEN, LUXURY TAX TOKEN, CONSUMER'S TAX, EMERGENCY RELIEF FUND, FOR OLD AGE ASSISTANCE clearly explain their purposes. Sometimes no denomination is given; a legend like TAX ON PURCHASE 10 CENTS OR LESS (as with the State of Washington aluminium token, issued under the 1935 laws, or TAX ON PURCHASE 14 CENTS OR LESS (as with the same State's grey, fibre token, issued under the wartime laws of 1941), allows the State to alter the percentage sales tax without bothering about having the right proportions of tokens of different denominations in circulation.

Before the tokens went out of circulation, Emil Di Bella wisely started cataloguing them, and his first list was published in the *Numismatic Scrapbook Magazine* (15 March 1944); it has been brought up-to-date and privately printed. A third edition has been prepared by the American Tax Token Society (Secretary, Charles Carter, 721 Glencoe Street, Denver, Colorado 80220, USA). Mr Schimmel has an illustrated catalogue in the press, which will be free to Society members. He and the Society's Vice-President, Michael Pfefferkorn, are collaborating on a book, which will include details of the history of USA sales tax tokens, the laws of the twelve States issuing them, and the thirteenth issuer, Ohio State, where special paper receipts were given.

A slice of United States history will become better known here,

as the American society has established links in Britain with the Token Corresponding Society. What, one must confess, were to many of us merely mysterious little holed 20th-century tokens are now able to come into their own. One more of those many tiny niches in numismatics is being filled with information.

SPACE FILLER



Political Anti-Tax Pieces

Merlin K. Malehorn (L-279)

If you have a copy of Chits or have been studying past copies of the Newsletter, you know that we try to catalog "anti-sales tax tokens" along with the main body of information about sales tax tokens. These "anti" pieces are often pinbacks, although some are "tokens" on metal, cardboard, or gummed paper.

Sales taxes were a big political issue at the state level in the 30s. Quite a few states initiated the sales tax as a means to raise revenue, and various gubernatorial and legislative campaigns gave rise to these anti-sales tax pieces.

We don't really have much information about such anti-sales tax pieces, when you consider all the states that were working on getting a sales tax started, and all the political campaigns for state offices at the time. We have some pieces from TX, MN, NE, OR, KY, MO, and that's about it. In "New Finds," Les Albright provides another from WA. But what about all the other states and campaigns?

I thought we might get some more information from various hobby groups that collect political items. So I've been in contact with Richard Rector, President, American Local Political Item Collectors (ALPIC). As a result of that contact, I've not discovered any new anti-sales tax pieces, but I have been given information about a number of "anti-" pieces for other kinds of taxes. I thought they might be of some interest, so am providing some information on the following pages. The sources have been Richard Rector and also Bill Cleveland, who prepared the ALPIC catalog of Governor and U.S. Senate pins used in 1986.



Richard provided the three illustrations above. He provided the following comments:

" . . . one printed by the Florida Teaching Profession in support of a 1¢ sales tax increase for education in 1981. The pin is copper and black and reads '1¢ for Education FTP/NEA.'

" . . . two from the 1973 Virginia Gubernatorial campaign of Henry Howell. Howell's opponent was Mills Godwin who had passed a sales tax in his first term. Howell proposed that food and medicine be exempted from the tax. The revenue would be made up with an increase in alcohol, tobacco, and corporation taxes. Godwin complained that his plan was complicated and compared it with McGovern's \$1,000 plan. Howell issued two pins on this issue, illustrated above."

Bill provided the following illustrations and comments:

"The Three Sandman and the Freund are from the New Jersey's gubernatorial race in 1973. Sandman was the GOP nominee. Brendan Byrne (D) was elected governor that year.



"The Ariza button is from New Jersey's 1977 race for governor. Governor Byrne was re-elected with 57% of the vote.

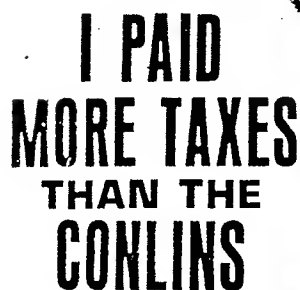
"The two 'expectations' items are from the 1978 governor's campaign in California. They were both aimed at Governor Edmund Brown (D) who was running for re-election against Evelle Young (R). Brown won with 61% of the vote.



"The Conlins referred to in this Iowa button were Democratic gubernatorial candidate in 1982 Roxanne Conlin and her husband. She was beaten in that race by Terry Branstad (R).

"The Ray Shamie button is from his 1984 Senate campaign against John Kerry. Shamie, the Republican, lost to Kerry.

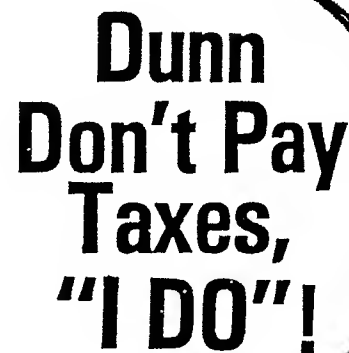
"Dunn refers to Winfield Dunn (R) who was trying (1986) to make a political comeback in Tennessee. He had been governor from 1971-1975. He ran against Ned McWherter and lost to the Democrat.



**I PAID
MORE TAXES
THAN THE
CONLINS**



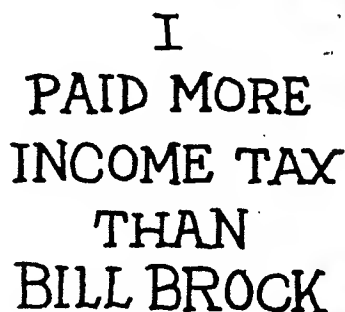
**CONCERNED TAXPAYERS FOR
RAY
SHAMIE**



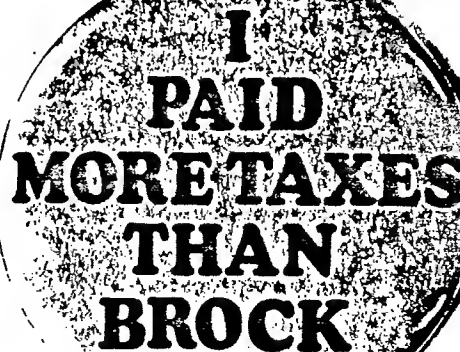
**Dunn
Don't Pay
Taxes,
"I DO"!**

"The two Bill Brock buttons are from his 1976 re-election campaign in Tennessee. He lost to James Sasser (D).

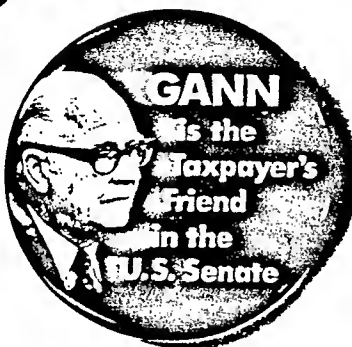
"Paul Gann ran against Alan Cranston (D) in 1980 in the California Senatorial contest. Cranston won with 57% of the vote.



**I
PAID MORE
INCOME TAX
THAN
BILL BROCK**



**I
PAID
MORE TAXES
THAN
BROCK**

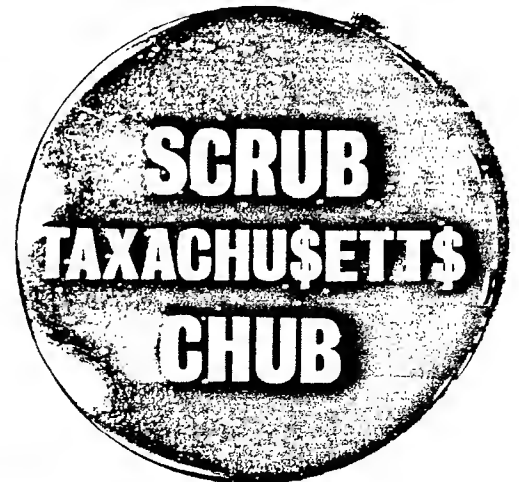


"The Boschwith referred to is Rudy Boschwitz who was running in 1984 for re-election against Democrat Joan Growe. Boschwitz won.

"Swerve with the Curve is from the Senatorial campaign in California in 1986. Part of the wording does not show up in the illustration - "Laffer Curve." Arthur Laffer was one of about 15 Republican candidates in the primary. He lost the nomination bid.

"Scrub Taxachu\$ett\$ Chub" refers to the Democratic U.S. Senatorial candidate in New Hampshire, Endicott Peabody. Peabody had been the governor of Massachusetts from 1962-1964. In 1966 he ran for the U.S. Senate from Massachusetts and lost. In 1986, after a move to New Hampshire, he was nominated to run against Republican Warren Rudman who was up for re-election. Senator Rudman won the race."

**I Had
to Pay
More Taxes
Than
Boschwitz**



Ads

ANYONE OUT THERE have any Florida Transit/Parking/CarWash tucked away that you'll part with? Will pay your price for those I need. Drop me a postcard and I'll send you a Want List. Frank F. Bennett, 11598 North Wingate Road, Jacksonville, FL 32218

SELL 25 different transportation tokens for \$5.00 or 100 mixed transits for \$10.50. ppd. Joe Studebaker, 2614 Legare Street, Beaufort, SC 29902

FOOD STAMP SCRIP: 100 pieces for \$20.00 postpaid. Ohio sales tax punchcards: grey, unc. \$5.00 ea. Tim Davenport, P.O. Box 614, Corvallis, OR 97339.

Merlin K. Malehorn (L-279)

In Newsletter 55 (October - December 1986), I provided some information about the sales tax tokens held by the American Numismatic Association Museum, Colorado Springs, CO. At that time we really didn't have enough information to make possible a listing. Since that time, the tokens have been classified in accordance with Chits and I was provided a list of those in inventory. As we are all aware, there have been a few changes in our technical information subsequent to Chits, so we are not absolutely certain about a few of the tokens. Anyhow, for those who want to wade through a list, here is a run-down.

AL: #1,2,5,6,9,11,14,15,21
AZ: #1,3,4,5,6,7,9,10a
CO: #7a,8,9a,9b,10,11,12,13,14
KS: #1,3b,4b
KY: #15,16
LA: #2b,3b,4a,4b,5a
MS: #3b,4a,4b,6,8,10
MO: #17,18,20,21,22,23,24,28,30,33,37,42,45,46,47
NM: #3,4,6,7a,8,9,14,15
OK: #3,4,6,7,8,11,13a,13b,14,15,17,18,19
UT: #7,8a,8b,9,10,11,15,16,17,18,20a,20c,21
WA: #8,18a,18b,18c,18d,20,24,26,27,28,29,32,124
IL: #3b,5,11,13,14,15,16a,17,18,19,21,23,25,26,29,30a,30c,
31,32,33,34,35,37,39,42,45b,46,51,53,57,77a,78a(b),
78c(b),83,85,86a,89,90,91,93

As a general comment, it appears that the collection is mostly the tokens that are more common. However, the IL tokens are most of the provisional metal tokens from around the state, and include such pieces as Astoria, Case, Ladd, and Witt; there's also a "Herrin."

Help!

Chits states on page 12 that "an Alabama 5 mill luxury tax token exists with a figure 8 counterstamp." Presumably this is AL#2. If you are the owner of this counterstamped token, we'd certainly appreciate a "loan" to our photographer so we can show it in the new catalog. Send it to the editor, please, please, please!

RE1 Scratch Marks

Merlin K. Malehorn (L-279)

In Chits, this stamp is cataloged as the first in a series of eleven. The series is the first printed for Ohio by the Reserve Lithograph and Printing Company, Cleveland, OH. Chits adds this note: "One hundred different 'scratch' mark types are found in this series. The marks are located in the center margins of the receipt."

In actuality, the "scratch marks" exist only on the first stamp, the 1¢ blue-green. In 1974-1975, the State Revenue Newsletter provided three supplements in which all the known scratch marks were illustrated. There were 114. The compilation was prepared by Steve Shedrowitz, using as his primary source some stamps loaned to him by Glen Morton.

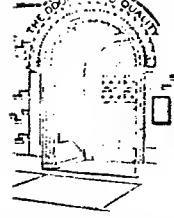
As indicated in Chits, it had been thought originally that there were 100 of these varieties. On a following page is a copy of a letter from Reserve to Mr. George D. Cabot. Cabot was a pioneer in cataloging the Ohio stamps. As you can see in the letter, Cabot must have inquired about the scratch marks. In response, he is told that there were 100 different. Evidently Mr. DeMuth's memory was not too accurate after 9 years since the compilation by Shedrowitz proves there were more than 100.

Incident to working on the new catalog, I have been in contact with various individuals, mostly members of the State Revenue Society, who have collections of Ohio sales tax stamps. Among them have been Glen Morton, George McDuffie, Bob Bergstrom, and others. (I have some other names that I haven't written to yet.) They have provided me with illustrations of RE #1 scratch marks. I can now affirm that there are at least 160, ranging all the way from one mark to six marks. There is also an unmarked one. There are all sorts of patterns, but most are two or three scratches.

Considering that the sheets of stamps were probably printed in 100s, that would suggest there must have been 200 pairs in a sheet, of which 199 were marked. Assuming that to be the case, we have yet to identify 40 scratch marks. However, there are known to exist four sheets of printer's proofs of stamps in the next Reserve series after this series. It is the same design but different colors. There are 300 pairs per sheet! Does that mean there may have been 299 scratch marks? We don't know. I have pictures of 160, and have provided just a sample below and on the following page. Do you have some "scratch marks? If so, send me a picture and maybe we'll find some more.







THE RESERVE LITHOGRAPH AND PRINTING COMPANY
BANK · COMMERCIAL AND COLOR LITHOGRAPHERS

TELEPHONE · MAIN 8644
ADDRESS ALL COMMUNICATIONS TO THE COMPANY

● 2342 EAST NINTH STREET · CLEVELAND, OHIO

15

Sep 26 1944

Mr George D Cabot
62 King Avenue
Weehawken
NEW JERSEY

Dear Mr Cabot:

Am very glad to have your letter, and frankly, have not had time to check into the process we used in making the Sales Tax Receipts in question.

The reason these stamps were put out was that it was the writer's idea in combating the plan up at that time to number each individual stamp. The thought back of it, however, was that before they were numbered, and being made in one color, there was some cheating going on by the merchants using stamps from other places which had been torn off and were not easily identified.

It was the thot of the writer that by putting these random marks across the stamps and between at different locations; that is between the receipt and the stub as we called it those days and having each one on a sheet of 100 different that it would make it much more difficult and be much less expensive than numbering. However, the plan for numbering went thru and there was only one issue of these stamps made, and frankly, the plates were destroyed and the films since have been destroyed and we have no way in the world of knowing just what these marks were and we have not kept samples of same so cannot be of much help to you.

I feel quite sure that there were 100 of these different marks between the stub and the receipt itself and am sorry indeed that I cannot be of more help to you in this regard.

Always glad to hear from you and will do anything that I possibly can to give you any information available.

Very truly yours,

THE RESERVE LITHOGRAPH AND PRINTING CO.

Emm Deluth
Vice President and Sales Manager



E M DELUTH: RHS

P.S. Your stamps returned herewith

PLANTS AT DETROIT, TOLEDO, CLEVELAND AND BUFFALO

OK#4 Cracks, Blobs, etc.

27

Merlin K. Malehorn (L-279)

Before I got involved in helping ATTS develop a new catalog, and before I starting doing the newsletter, I had some time to work on die cracks and deposits and things like that on several of the metal tokens from various states. Maybe some day I'll get back to it. In the meantime, if any of you are interested in really ruining your eyes by squinting through a magnifier at the surfaces of your tokens, here are some die cracks. I made the sketches by hand, so they are not exact but should suffice.

The numbers underneath the diagrams are the order in which I identified them. I have rearranged them so that they are more or less together with others that look similar. With a few exceptions, I have quite a few of each of them. There are probably others not yet discovered.

Unless you're really into this sort of stuff, about the best comment I can make is that this is something you can do when you run out of anything more interesting (ha!).

(Sorry about the small print underneath the illustrations. I reduced these about 50% from my sketches, and am too lazy to go back and re-print all the information underneath.)



#42
break



#22
break



#30
sl. rems. deposit
(small)



#8
sl. break +
clouded die



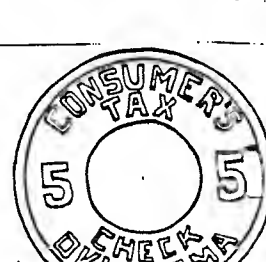
#39
break



#21
break



#26
small deposit



#27
breaks



#41
breaks



#16
deposit



#25
breaks



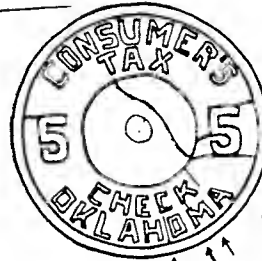
#1
deposits



#19
breaks
number on #4



#27
breaks



#23
break 1/1 crack



#2
diagonal



#22
break



#25
breaks



#28
break



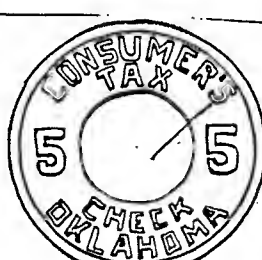
#18 (1)
off peak



#17
break



#34
break



#11
struck &
cracked die



#27
break



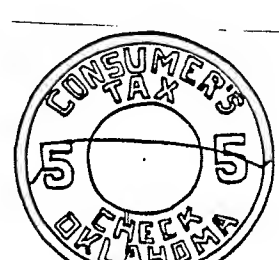
#30
breaks



#4
diagonal breaks
young die when deposit only



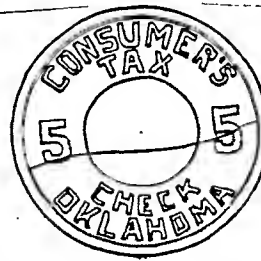
#29
break



#5
break diagonal



#32
break



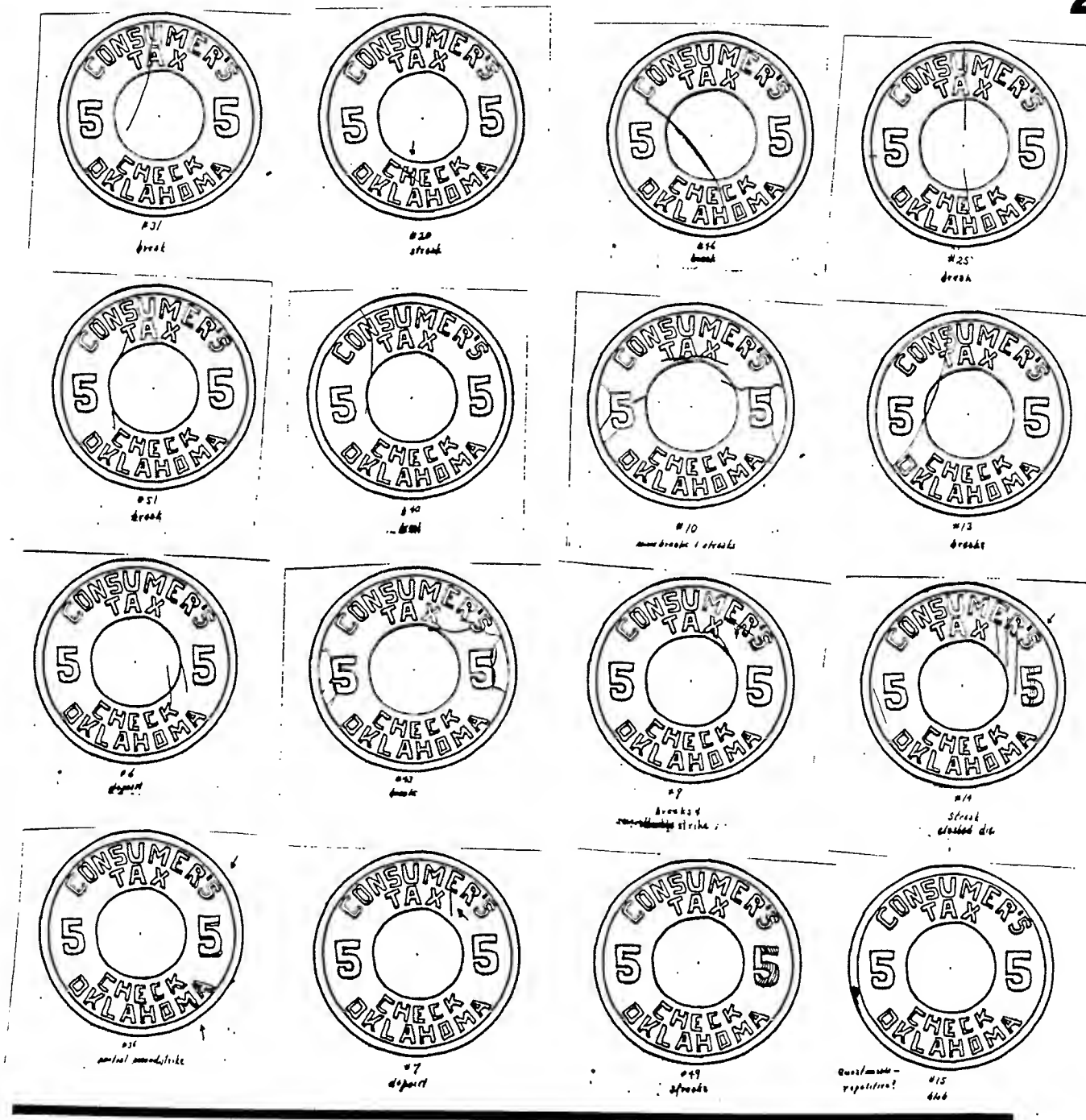
#24
break



#3
breaks deposits
cracked die, some edge



#12
breaks



Letters and Such

Phil Nordin (R-396, Lemoore, CA), as most of you must know by now, is doing the photo work for the new catalog. Aside from that, however, he's been pretty busy doing the public relations work for the Naval Air Station Lemoore air show in April. He spends a lot of his "spare" time on various photo junkets. On a recent trip to the outback, he was interested in trying for some pictures of reptiles (you know, snakes, lizards) but ended up discovering some petroglyphs that had not previously been reported. The assumption is that the local Indians carved on the rocks either as an act of reverence or, as Phil suggests, just to be doodling.

Election

It is again time for our biennial election of officers. The procedure is that we notify you in this newsletter and request any nominations (including mostly self-nominations, if you feel like being useful to ATTS in some function). In the next newsletter we will tell you who are the candidates for the various offices, and request your votes. In the October - December newsletter we tell you who was elected and will be the officers for the two years commencing next January.

The current set of officers (the "Board") is:

President: Richard Johnson (L-38)

Vice President: Jerry Schimmel (H-7)

Secretary-Treasurer: Tim Davenport (R-232)

Editor: Merl Malehorn (L-279)

Board Members-at-Large: Ken Hallenbeck (F-51)
Robert Leonard (F-21)
Lee DeGood (R-234)

The duties of these individuals are:

President: Serves as the formal head of ATTS. Compiles written motions from the Board and members and sends out periodic communiques as needed to put matters to a vote.

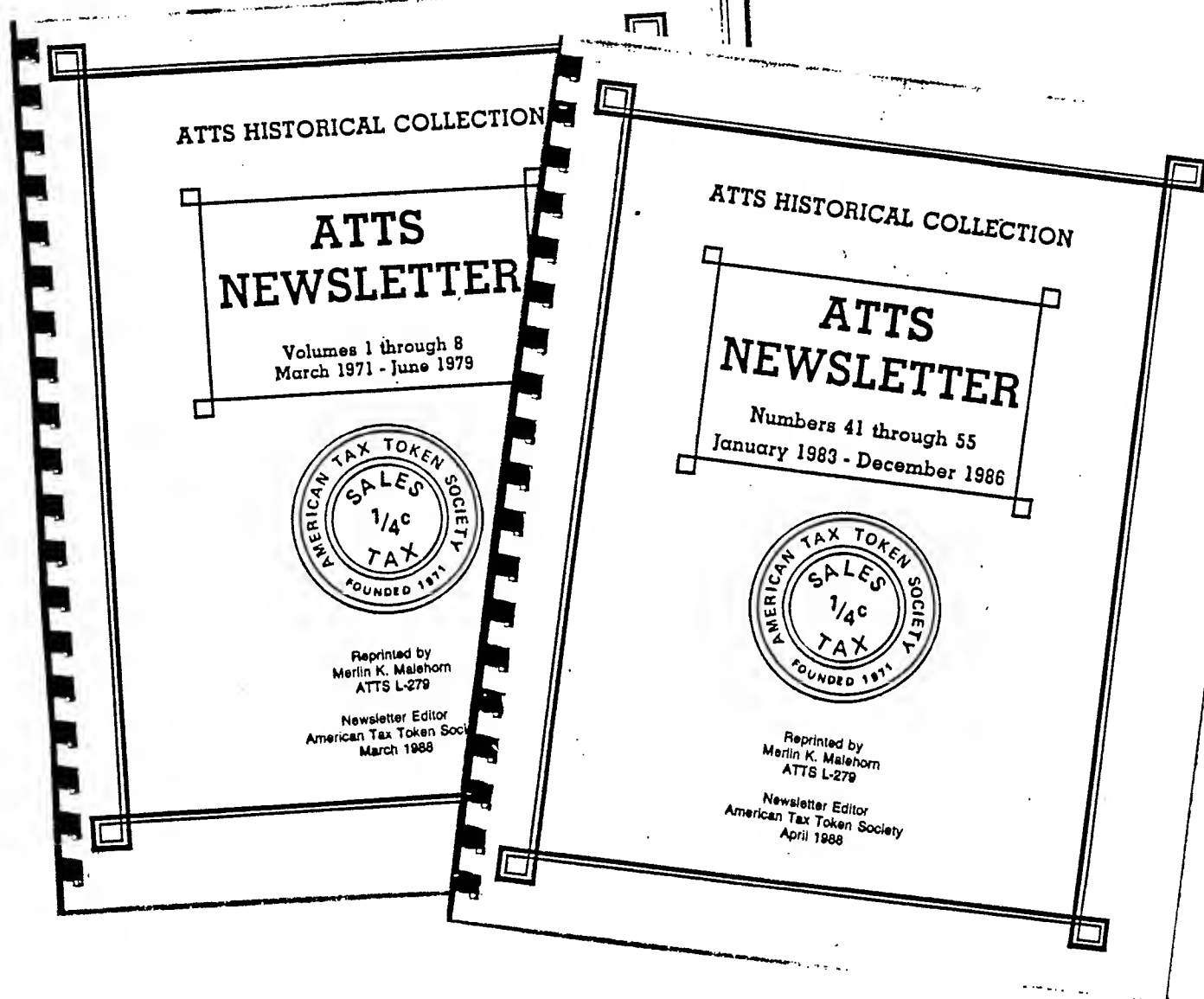
Vice President: Takes over in the absence of the President.

Secretary-Treasurer: Keeps membership records, pays the bills, minds the savings. Provides a quarterly report on membership, receipts, expenditures. Accumulates Want Ads for the Newsletter.

Editor: Compiles, prints and mails the ATTS Newsletter and other documents of interest to ATTS.

Board Members-at-Large: Make and vote on motions regarding ATTS activities. Comment on various matters of interest brought to their attention.

WE NEED YOUR PARTICIPATION! For one thing, Tim Davenport is going back to school full time to work on a Master's Degree and has to give up at least the Secretary part of the job, so we need a volunteer for that part of our business office. Other than that, what would you be willing to do? How much time it takes is pretty much up to you, although the workload isn't really very much except for the Secretary-Treasurer and the Editor. Nominate yourself and we'll give you a chance to politic in the next issue.



Here's a deal for you! The Newsletters through 1986 have now been packaged into two volumes. The first volume covers the first eight years, 1971-1979. The second volume covers the next four years, 1983-1986. (There were no issues in between.) The second volume includes an Index to both volumes. If you are interested in copies of the Newsletter that you don't have, or want a complete set or simply want to get them all into one easy-to-handle cluster, these two volumes are for you! I can make them for you for \$12 each volume, postpaid. Merlin K. Malehorn, Editor, ATTS Newsletter, 6837 Murray Lane, Annandale, VA 22003.

We've had some nice publicity lately. David Schenkman included a nice writeup about our October - December 1987 newsletter and reprints, in the April 1988 TAMS Journal. Terry Hines included a note on our search for "scratch marks" on the 1935 Reserve Bank Note Co. 1c sales tax stamp from Ohio, in the January - February 1988 State Revenue Newsletter. And Richard Rector included a short article about political sales tax tokens in the American Local Political Item Collectors April 1988 ALPIC Newsletter. Thanks! Also, as many of you have noticed, Coin World always includes a short article about our latest newsletter, of which we send them a copy along with a news release. We appreciate that, too!

Organizational Report

American Tax Token Society
Secretary and Treasurer's Report

First Quarter, 1988

FINANCIAL REPORT

Previous Balance.....\$ 2713.22

Credits: Dues Payments Received.....	65.00
Books and Booklets Sold.....	20.95
Donations to ATTS (Thank You!).....	4.00
Interest.....	35.67
Life Membership, Richard Johnson....	100.00
Life Membership, Tom Holifield.....	100.00

Debits: Secretarial Postage and Xerox Costs.	10.49
Newsletter Costs, #60 and supp.....	148.23
Reimbursement of CA research costs..	30.00
1987 Income Taxes on Interest.....	30.00

Current Balance.....\$ 2820.12

NEW MEMBERS

R-417 Billy Manning, 1304 Cornell Ave., Rock Creek Apts. F-8,
Dothan, AL 36303.
R-418 W.H. McNeil, 4130 Griffing Dr., Port Arthur, TX 77642.
R-419 Jørgen Sømød, Chr. Richardts Vej. 4, DK1951 Fredericks-
berg, DENMARK.
R-420 Gordon L. Jones, 4040 E. McDowell Rd., Phoenix, AZ
85008.
R-421 Gerald Humphries, 2314 NE 34th #48, Lincoln City, OR
97367.
R-422 Kenneth Dingman, 16312 Bud Long Ave., Gardena, CA 90247.

NEW LIFE MEMBERS

L-38 Richard Johnson, 1004 N. Bridge, Carbondale, IL 62901.
L-327 Tom Holifield, P.O. Box 533, Alderson, WV 24910.



ATTS NEWSLETTER

JUL—SEP 88

62

ATTS Editorial Office
6837 Murray Lane
Annandale, VA 22003

ATTS Business Office
7512 NE Bothell Way #127
Bothell, WA 98011

In This Issue

NEW FINDS - Florida, Ohio, Oklahoma,
Illinois

PRICES REALIZED - Alpert, Kirtley

LETTERS AND SUCH - Feist, Alabama, Magee

HISTORY - Tax Memorabilia

NOTES - Washington

BOXES

A FEDERAL SALES TAX

PASSING THOUGHTS

OHIO SALES TAX STAMPS

THE COLORADO COLLECTION

OHIO WATERMARKS

ELECTION

ADVERTISEMENT - Davenport find

BYRON JOHNSON

ORGANIZATIONAL REPORT

By now, many of you probably are aware of Byron Johnson's unexpected death. He had been active in many collecting activities for a long time. For us, he had been providing substantial technical review for the Washington section of the new catalog. A friend of his prepared a tribute to him, which I've reprinted in this issue.

Late word also has been received of the death of Irving Swalwell, after several years of suffering. Irving was also a founding member and life member. He had acquired a very large hoard of Oklahoma sales tax tokens several years ago and was working on them as our technical expert.

The Editor

New Finds

... The Editor

FLORIDA

In the last issue, I provided a short note about a new find by Frank Bennett (R-323, Jacksonville, FL). I also indicated there would be more information in this issue.

Frank has done some additional exploration, and wrote me a good letter with explanation and examples of his new finds. I will reproduce the letter, slightly edited.

"I have enclosed three different types of 'State Sales Tax' Paid tickets instead of the original one I started with.

"The Department of Natural Resources, in Tallahassee, seems to be the official office which handles all Florida State Parks. From what I gather, this office issues all tickets used where charges are made for park-entrances, although not all tickets have Tallahassee on them. To the best of my knowledge, none have the actual park location on them; I hope to check closer into this soon.

"All three types of the enclosed came from 'Fort Clinch State Park,' in Fernandina Beach, FL. My wife and I took our grand-daughter and her boyfriend up to the fort to take pictures, giving me a chance to get the tickets. At the park entrance gate, I bought four tickets, barely noticing that one was darker than the other three. There is a four or five mile drive through the park to the fort; about half way there is a turnoff to the fishing, camping, and bathing beaches. At the fort, there is a small museum and at a booth one has to buy more tickets (the larger) for the museum and fort.

"While the rest of the family toured the fort, I examined my cache of tickets and sorted them out. I figured out that the small ticket for \$1.00 was the park-entrance fee for the driver, and the small ticket for 50¢ was the park-entrance fee for passengers.

"On the way out, I completely threw the young man in the booth and the two rangers at the entrance into a complete tizzy by stopping to buy four more tickets; they had NEVER heard of anyone buying extra tickets when LEAVING the place. They sold them to me, but I'm sure they all thought I was the holiday weekend prime nut.

"I surmise that all Florida State Parks use the same tickets. We have some national parks, also, but I think they're mostly free; if I have the chance, I'll check on that. However, we have two more State Parks not too far from us; then I want to check on. The last weekend in June, the Florida Token Society has a regular meeting, this time in Wakulla Springs, out on

the Florida Panhandle. I understand the Springs are owned by the Florida Park Service, so probably we'll have to buy tickets to get into the hotel and so forth. Of course, they won't have to twist my arm to sell me a ticket!

"Out in the Panhandle are several other Florida Parks, including the one with Florida's only waterfall. If it isn't too far, I hope to get on over there to see it. The entrance ticket, that is; I've seen a waterfall."

256466	DEPT. OF NATURAL RESOURCES DIV. OF RECREATION AND PARKS TALLAHASSEE, FLA.		256466
	TOUR FEE	\$.95	
	STATE SALES TAX	.05	
		TOTAL \$1.00	
REVOKABLE IN CASE OF VIOLATIONS OF PARK REGULATIONS			

GLOBE TICKET CO. (A) 5 260

1926956	DEPT. OF NATURAL RESOURCES DIVISION OF RECREATION AND PARKS TALLAHASSEE, FLA.		1926956
	Vehicle Op. Fee	\$.95	
	State Sales Tax	.05	
		TOTAL \$1.00	
REVOKABLE IN CASE OF VIOLATION OF PARK REGULATIONS			

GLOBE TICKET CO. (A) 5 260

5640815	DEPT. OF NATURAL RESOURCES DIVISION OF RECREATION AND PARKS		5640815
	Entrance Fee	\$.47	
	State Sales Tax	.00	
		TOTAL \$.50	
REVOKABLE IN CASE OF VIOLATION OF PARK REGULATIONS			

GLOBE TICKET CO. (A) 5 260

REFUNDS
HEREBY RETURN UNUSED TICKET TO PARK MANAGER FOR REFUND
SIGNATURE

Some comments by the Editor: Notice the difference in the backs between the two small ones. Is it possible that there is a variety of the \$1.00 that is also refundable? What about the larger ticket--maybe there is a refundable variety of that, too. Also, as Frank suggested in another letter, the state sales tax changes from time to time (increasing, undoubtedly), so there were likely to be previous versions with a lower tax rate.

FLORIDA FOLLOWUP

As a result of Frank's information, I decided to write to the Division of Recreation and Parks, to see what additional details I might obtain. On the following page is the response I received, followed by a page on which is listed all the available tickets. I purchased one of each of the tickets, and on the pages after the list are four pages from my album, giving you an illustration of each ticket. In the letter I received along with the tickets, I was advised that obsolete tickets are generally destroyed so are not available from the state; and that they are going to a cash register system and doing away with the tickets gradually, although there may be a few in some of the remote parks where cash registers aren't worth the trouble. I have also written to National Ticket and Globe Ticket, to see if there are any other states that use tickets obtained from either company.



TOM GARDNER
Executive Director

State of Florida
DEPARTMENT OF NATURAL RESOURCES

Marjory Stoneman Douglas Building
3900 Commonwealth Boulevard
Tallahassee, Florida 32399

BOB MARTINEZ
Governor
JIM SMITH
Secretary of State
BOB BUTTERWORTH
Attorney General
GERALD LEWIS
State Comptroller
BILL GUNTER
State Treasurer
DOYLE CONNER
Commissioner of Agriculture
BETTY CASTOR
Commissioner of Education

PLEASE ADDRESS REPLY TO:

June 28, 1988

Mr. Merlin K. Malehorn
American Tax Token Society
6837 Murray Lane
Annandale, VA 22003

Dear Mr. Malehorn:

Your letter concerning the request for information regarding tickets used by the Florida state park system has been forwarded to my office.

Attached is a listing of all tickets and the corresponding fees (including tax), as they are indicated on the ticket, used by the state parks system. At the end of the list are the addresses for two ticket companies--Globe and National.

If you are still interested in purchasing any of these tickets, please provide me a list along with a check made payable to the Department of Natural Resources for the total amount.

Thank you for your interest in the Florida state park system. If we can be of further assistance, please let us know.

Sincerely,

Patricia Harrell
Administrative Assistant
Business Management Unit
Division of Recreation and Parks

/ph
Enclosures

Prenumbered Tickets - Florida State Parks

Entrance Fees

Roll Tickets:

Entrance - \$.47 + .03 tax = \$.50 (White & 7 colors: green, orange, blue, red,
yellow, gray, & brown)

Vehicle Operator - \$.95 + .50 tax = \$1.00 (Gray)

Boat Launch - \$.95 + .05 = \$1.00 (Gray)

Tour Fee - \$2.85 + .15 tax = \$3.00 (Orange)
\$1.90 + .10 tax = \$2.00 (Green)
\$.95 + .05 tax = \$1.00 (Blue)

Canoe Rental - \$2.00 + .10 tax = \$2.10 (Tea)

Guide Fee - \$1.42 + .08 tax = \$1.50 (Red)

Machine Tickets:

Entrance - \$.95 + .05 tax = \$1.00 (7 colors: green, orange, blue, red, yellow,
gray & brown)

Entrance - \$.47 + .03 tax = \$.50 (7 colors as above)

Camping Fees

Extra Person - \$1.00 + .05 tax = \$1.05 (Red)

Extra Car - \$2.00 + .10 tax = \$2.10 (Pink)

Electric - \$2.00 + .10 tax = \$2.10 (Blue)

Primitive Camping - \$1.00 + .05 tax = \$1.05 (Blue)
\$1.50 + .08 tax = \$1.58 (Gray)

Senior/Disable Citizen Permit - \$3.00 + .15 tax = \$3.15 (Green)
\$3.00 + .15 tax + .06 loc. op = \$3.21 (Tea)
\$5.00 + .25 tax = \$5.25 (Orange)

Inland Camping - \$6.00 + .30 tax = \$6.30 (White)
\$6.00 + .30 tax + .12 loc. op. (Gray) =
\$6.00 + 2.00 elec. + .40 tax = \$8.40 (Yellow)
\$6.00 + 2.00 elec. + .40 tax + .12 loc. op. (Brown)

Camping - \$8.00 + .40 = \$8.40 (Blue) OBSOLETE--NO LONGER USED
\$8.00 + 2.00 elec. + .50 tax = \$10.50 (Orange)
\$8.00 + 2.00 elec. + .50 tax + .16 loc. op. (Orange)

Coastal Camping - \$10.00 + .50 tax = \$10.50 (Yellow)
\$10.00 + .50 tax + .20 loc. op. = \$10.70 (Tea)
\$10.00 + 2.00 elec. + .60 tax = \$12.60 (Pink)
\$10.00 + 2.00 elec. + .60 tax + .20 loc. op. = \$12.80 (Green)

Keys Camping - \$12.00 + .60 tax + .24 loc. op. = \$12.84 (Red)
\$12.00 + 2.00 elec. + .70 tax + .24 loc. op. = \$14.94 (Purple)

Honor Fee Envelopes - \$.95 + .05 tax = \$1.00

Ticket Companies

National Ticket
P.O. Box 547
Shamokin, PA 17872
Telephone: 717/648-6803
Contact: Mary Ann Swartz

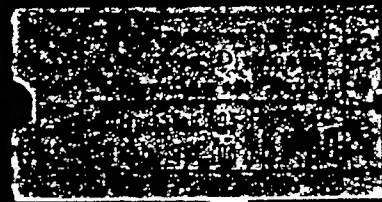
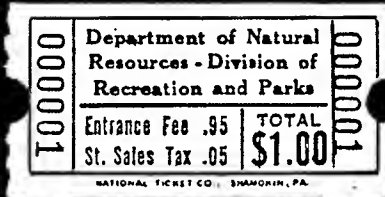
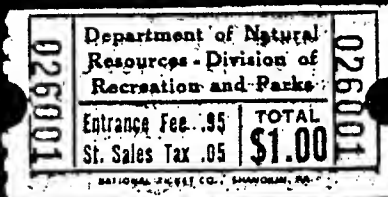
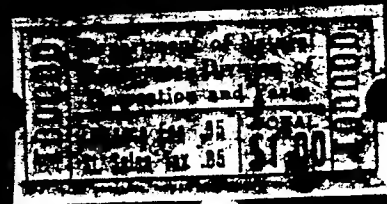
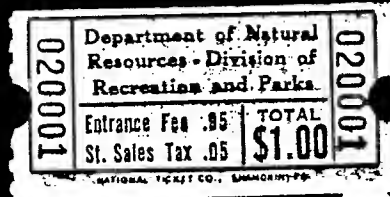
Globe Ticket
300 Constance Drive
Warminster, PA 18974
Telephone: 1-800-523-5968
Contact: Brad Vail

1988

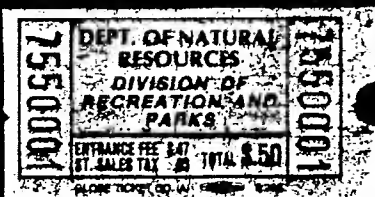
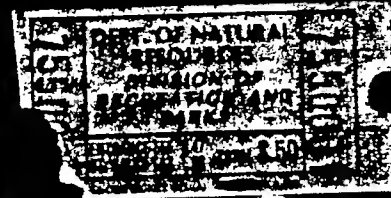
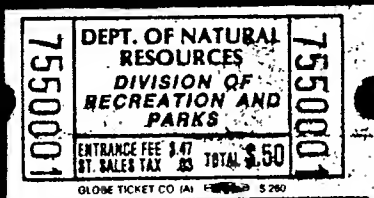
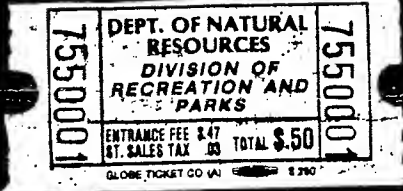
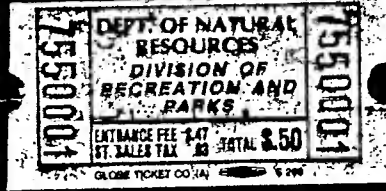
FL

State sales tax was 5% prior to Feb 88.
Most of these were printed prior
to then. A few show 6%. In
general, are moving away from tickets
to a cash register and receipt.

FL-Park
Entrance
Fee
Machine
Issue



Park
Entrance
Fee
Machine
Issue



Park
Entrance
Fee
Roll
Issue

DEPT. OF NATURAL RESOURCES
DIVISION OF RECREATION AND PARKS
Entrance Fee \$47 TOTAL \$50
State Sales Tax .03
REVOKABLE IN CASE OF VIOLATION OF PARK REGULATIONS
6620001

DEPT. OF NATURAL RESOURCES
DIVISION OF RECREATION AND PARKS
Entrance Fee \$47 TOTAL \$50
State Sales Tax .03
6580001

DEPT. OF NATURAL RESOURCES
DIVISION OF RECREATION AND PARKS
Entrance Fee \$47 TOTAL \$50
State Sales Tax .03
0480001

DEPT. OF NATURAL RESOURCES
DIVISION OF RECREATION AND PARKS
Entrance Fee \$47 TOTAL \$50
State Sales Tax .03
0520001

DEPT. OF NATURAL RESOURCES
DIVISION OF RECREATION AND PARKS
Entrance Fee \$47 TOTAL \$50
State Sales Tax .03
0440001

DEPT. OF NATURAL RESOURCES
DIVISION OF RECREATION AND PARKS
Entrance Fee \$47 TOTAL \$50
State Sales Tax .03
0520001

DEPT. OF NATURAL RESOURCES
DIVISION OF RECREATION AND PARKS
Entrance Fee \$47 TOTAL \$50
State Sales Tax .03
0500001

DEPARTMENT OF NATURAL RESOURCES
DIVISION OF RECREATION AND PARKS
TALLAHASSEE, FLORIDA
CAMPING
Camping Fee \$8.00
State Sales Tax .40
TOTAL \$8.40
151740

DEPT. OF NATURAL RESOURCES
DIVISION OF RECREATION AND PARKS
TALLAHASSEE, FLORIDA
CAMPING
CAMPING FEE \$10.00
ELECTRICITY 2.00
STATE SALES TAX .50
TOTAL \$10.50
1009001

DEPARTMENT OF NATURAL RESOURCES
DIVISION OF RECREATION AND PARKS
TALLAHASSEE, FLORIDA
CAMPING
Camping Fee \$8.00
Electricity 2.00
State Sales Tax .50
Local Option Tax .16
TOTAL \$10.66
1000001

DEPARTMENT OF NATURAL RESOURCES
DIVISION OF RECREATION AND PARKS
TALLAHASSEE, FLORIDA
CAMPING
Camping Fee \$10.00
State Sales Tax .50
TOTAL \$10.50
1250001

DEPARTMENT OF NATURAL RESOURCES
DIVISION OF RECREATION AND PARKS
TALLAHASSEE, FLORIDA
CAMPING
Camping Fee \$10.00
State Sales Tax .50
Local Option Tax .20
TOTAL \$10.70
024057

DEPARTMENT OF NATURAL RESOURCES
DIVISION OF RECREATION AND PARKS
TALLAHASSEE, FLORIDA
CAMPING
Camping Fee \$10.00
Electricity 2.00
State Sales Tax .60
TOTAL \$12.60
1960001

DEPT. OF NATURAL RESOURCES
DIV. OF RECREATION AND PARKS
TALLAHASSEE, FLA.
CAMPING
CAMPING FEE \$10.00
ELECTRICITY 2.00
STATE SALES TAX .80
LOCAL OP. .20
TOTAL \$12.80
1180001
100811

Coastal
Camping

Key
CampingInland
CampingCamping
PrimitiveCamping
Extra
CarCamping
Electric
FeeCamping
DisabledDEPARTMENT OF NATURAL RESOURCES
DIVISION OF RECREATION AND PARKS
TALLAHASSEE, FLORIDA**CAMPING**Camping Fee \$6.00
State Sales Tax .30
TOTAL **\$6.30**

199001

DEPARTMENT OF NATURAL RESOURCES
DIVISION OF RECREATION AND PARKS
TALLAHASSEE, FLORIDA**CAMPING**Camping Fee \$6.00
Electricity 2.00
State Sales Tax .40
TOTAL **\$8.40**

281001

Department of Natural Resources
Division of Recreation and Parks
Tallahassee, Florida**CAMPING, PRIMITIVE**CAMPING FEE \$1.00
STATE SALES TAX .05
TOTAL **\$1.05**

658001

DEPT. OF NATURAL RESOURCES
DIV. OF RECREATION AND PARKS
TALLAHASSEE, FLA.**CAMPING - EXTRA CAR**EXTRA CAR FEE \$2.00
STATE SALES TAX .10
TOTAL **\$2.10**REVOKABLE IN CASE OF VIOLATION
OF PARK REGULATIONS

061001

061001

Camping
Extra
PersonDEPT. OF NATURAL RESOURCES
DIV. OF RECREATION AND PARKS
TALLAHASSEE, FLA.**CAMPING**ELECTRICITY FEE \$2.00
STATE SALES TAX .10
TOTAL **\$2.10**

070001

070001

Camping
Senior
CitizenDEPARTMENT OF NATURAL RESOURCES
DIVISION OF RECREATION AND PARKS
TALLAHASSEE, FLORIDA**CAMPING**Camping Fee \$3.00
State Sales Tax .15
TOTAL **\$3.15**

027291

DEPARTMENT OF NATURAL RESOURCES
DIVISION OF RECREATION AND PARKS
TALLAHASSEE, FLORIDA**CAMPING**Camping Fee \$12.00
Electricity 2.00
State Sales Tax .70
Local Option Tax .24
TOTAL **\$14.94**

042254

DEPT. OF NATURAL RESOURCES
DIV. OF RECREATION AND PARKS
TALLAHASSEE, FLA.**CAMPING**CAMPING FEE \$6.00
STATE SALES TAX .30
LOCAL OP .12
TOTAL **\$6.42**

123001

123001

DEPT. OF NATURAL RESOURCES
DIV. OF RECREATION AND PARKS
TALLAHASSEE, FLA.**CAMPING**CAMPING FEE \$6.00
ELECTRICITY 2.00
STATE SALES TAX .40
LOCAL OP .12
TOTAL **\$8.52**

172001

172001

DEPARTMENT OF NATURAL RESOURCES
DIVISION OF RECREATION AND PARKS
Tallahassee, Florida**CAMPING, PRIMITIVE**CAMPING FEE \$1.00
STATE SALES TAX .05
TOTAL **\$1.58**

658001

DEPT. OF NATURAL RESOURCES
DIV. OF RECREATION AND PARKS
TALLAHASSEE, FLA.**SENIOR CITIZEN CAMPING**CAMPING FEE \$5.00
STATE SALES TAX .25
TOTAL **\$5.25**REVOKABLE IN CASE OF VIOLATION
OF PARK REGULATIONS

061001

061001

DEPARTMENT OF NATURAL RESOURCES
DIVISION OF RECREATION AND PARKS
TALLAHASSEE, FLORIDA**CAMPING**Camping Fee \$3.00
State Sales Tax .15
Local Option Tax .06
TOTAL **\$3.21**

040001

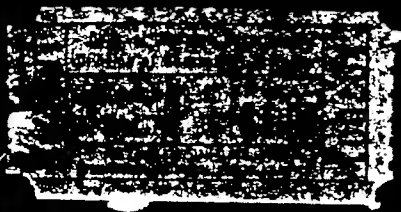
Boat
Lanch

Guide

Canoe

Park
Entrance
Vehicle
Operator

Tours



DEPT. OF NATURAL RESOURCES DIV. OF RECREATION AND PARKS TALLAHASSEE, FLA.		084001
CANOE RENTAL		
CANOE RENTAL FEE \$2.00	STATE SALES TAX .10	TOTAL \$2.10
REVOKABLE IN CASE OF VIOLATION OF PARK REGULATIONS		
GROSS TICKET CO. (A) 1-800-3-5000		

2574001	DEPT. OF NATURAL RESOURCES DIVISION OF RECREATION AND PARKS TALLAHASSEE, FLA.	2574001
ENTRANCE FEE \$1.00	STATE SALES TAX .06	TOTAL \$1.06
REVOKABLE IN CASE OF VIOLATION OF PARK REGULATIONS		

1926956	DEPT. OF NATURAL RESOURCES DIVISION OF RECREATION AND PARKS TALLAHASSEE, FLA.	1926955
VEHICLE OP. FEE \$1.00	STATE SALES TAX .06	TOTAL \$1.06
REVOKABLE IN CASE OF VIOLATION OF PARK REGULATIONS		

351001	Department of Natural Resources Division of Recreation and Parks Tallahassee, FL	351001
TOUR FEE \$1.00	STATE SALES TAX .06	TOTAL \$1.06
Revokable in case of Violation of Park Regulations.		
NATIONAL TICKET CO. - HARRISBURG, PA. 1-800-3-5000		

242001	DEPT. OF NATURAL RESOURCES DIV. OF RECREATION AND PARKS TALLAHASSEE, FLA.	242001
TOUR FEE \$1.00	STATE SALES TAX .10	TOTAL \$2.00
REVOKABLE IN CASE OF VIOLATIONS OF PARK REGULATIONS		

025001	Department of Natural Resources Division of Recreation and Parks Tallahassee, FL	025001
TOUR FEE \$3.00	STATE SALES TAX .06	TOTAL \$3.06
Revokable in case of Violation of Park Regulations.		

256467	DEPT. OF NATURAL RESOURCES DIV. OF RECREATION AND PARKS TALLAHASSEE, FLA.	256467
TOUR FEE \$1.00	STATE SALES TAX .06	TOTAL \$1.06
REVOKABLE IN CASE OF VIOLATIONS OF PARK REGULATIONS		

256466	DEPT. OF NATURAL RESOURCES DIV. OF RECREATION AND PARKS TALLAHASSEE, FLA.	256466
TOUR FEE \$1.00	STATE SALES TAX .06	TOTAL \$1.06
REVOKABLE IN CASE OF VIOLATIONS OF PARK REGULATIONS		

PROCEDURES FOR PAYING ENTRANCE FEES

1. Required entrance fee is \$1.00 per vehicle. Entrance fees are not required from annual entrance permit holders.
2. Put fee in envelope, tear off stub, seal envelope and put envelope in deposit box.
3. Display envelope stub or annual entrance permit on driver's side of dashboard, clearly visible from the outside of the vehicle. Persons entering by commercial vehicle, on foot, on bicycle, or as groups should retain the stub in their possession.



Make checks payable to the Department of Natural Resources.

No. 436201

Some additional notes: (1) the seven different colors for entrance tickets are for seven days in the week; (2) the \$1. machine-issue tickets were used exclusively at one park which had two different entrance fees; (3) tour fees are used at parks which offered guided tours of sites, features, etc; (4) the guide fee tickets are obsolete but are basically the same as tour fee tickets; (5) different primitive camping fees have to do with facilities vs. no facilities at the site; (6) three prices for disabled have to do with what kind of camping is being paid for.

OHIO

In Newsletter 58 (July-September 1987) I included a comment about something I had run across in one of Jerry Schimmel's early mail bid lists. The specific items were three different small envelopes used by merchants to put the Ohio Consumer's Sales Tax Receipts in. The three listed were Alms and Doepke, Cincinnati, in yellow and in buff; and Shillito's, Cincinnati, in white.

Since that comment in the newsletter, I've run across one other. It is illustrated below. Obviously there must have been many more of these things. Do you have some? If so, send me photocopies, full size, and tell me the color of the printing and the paper. We'd like to include these in the new catalog, but it would be nice to be able to provide some illustrations of a few of them.

SAVE YOUR SALES TAX RECEIPTS!



- Ohio State Sales Tax payments may be deducted from your Federal Income Tax.
- Save your tax receipts. They must be presented to the Federal Tax Auditor should he demand verification of your deduction.

OHMER GARAGE
 24 to 32 EAST FIRST ST.
 JOHN W. COBEY, Mgr.
 DAYTON, OHIO

OKLAHOMA and ILLINOIS

Earl Dale reports in recent correspondence:

"I have an Oklahoma #16 that is blank on the reverse and the l's are double lines. I have two SPARTA, IL (#84), one is the Chits BLACK LETTERS on ORANGE, the other is BLACK LETTERS on YELLOW."

Prices Realized

Prices realized in Stephen Alpert's Mail Bid Sale No. 30, which closed June 20, are shown below:

886. Daniel's Sales Token... Daniel's Pure Food Store... 1c One Quarter Cent 1c; black on gold, 2 1/2 x 1", Unc.	\$3.50	902. Coupon For North Carolina Sales Tax, Good For 1-3 Of One Cent Tax... Wallace 5-10 -25c Stores; paper, black on pale yellow, 2 1/2 x 1.75", Unc.	\$6.00
887. Tiskilwa, Sales Tax Token, Value 1/4 Cent; black on orange, 2 x 1 1/8", Unc.	\$5.00	903. Ohio, Official Prepaid Sales Tax Receipt, One Dollar (rubberstamped "W. Woolworth. .."). Punchcard, used, 4 x 2 1/2", black & red on gold, XF-AU	\$4.50
888. Pinckneyville Sales Token ... One Quarter Cent; 2 diff. pieces, 2 1/2 x 1" (XF-AU) and 2 x 1" (AU, wavy bends)	\$9.00	904. Ohio Sales Tax One Dollar punchcard, unused, data on rev.; 4 x 2 1/2", black on buff Unc	\$2.15
889. Cathlamet Commercial Club, Emergency Tax Token, Redeemable... for One Sales Tax Token; 4 pieces, diff. colors: black on white, green, purple, orange. AU-Unc.	\$6.00	905. One Dollar tax punchcard of Arch Copsey, Spring Valley, Ohio, with attached stub. Unused, data on rev., 5' x 2 1/2", Unc.	\$3.55
890. Spokane Retail Trade Bureau, Emergency Token, Redeemable for 3% Sales Tax Token To... 1941; black on white, 2 x 1", Unc.	\$3.36	906. as above, M. E. Barnet, Bellbrook, Ohio. Used, no stub, 4 x 2 1/2", XF	\$1.28
891. Arcola, Ill., Arcola Advertising Club, Tax Token, One-Fourth Cent...; black on red, 2 x 1 1/2", VF, creases & small water spots	\$7.00	907. small coin envelope, 4 1/4 x 2 1/2", boldly printed (black on buff); Sales Tax Receipts For This Purchase Enclosed, The Alms & Doepeke Co. Cincinnati, O. VF-XF	\$10.10
892. Good For California Retail Sales Tax On... Five Cents At Any White Log Tavern; black on olive, 1" square, Unc	\$4.16	908. Ohio Sales Tax Consumer's Receipts: lot of 21 diff.: 1¢ (3), 2¢ (2), 3¢, 6¢ (3), 9¢ (2), 15¢ (2), 30¢ (2), 60¢, \$1 1/2, \$3 (3), \$15. All 1 1/2 x 1 1/2", XF-AU.	no bid
893. Randolph County Assoc... Retailers, One Fourth Cent; black on white, 1" square, AU, rubber-stamped on back: "This is Token A Reprint". Looks old	\$2.10	909. Ohio Sales Tax Consumer's Receipt (about 1 1/2 x 1 1/2" with Vendor's Stub at left), 3 pieces: 1¢, 2¢, 3¢. Each # x 1/4", AU	\$1.55
894. This Receipt... Exchangeable for one Wash... State Sales Tax Token by (in red: Mecca:: % Point Cafes)... before 1935; black on 2-tone green, 2 x 1", Unc.	\$3.36	910. Complete strips of 10 vertical Ohio Sales Tax Consumer's Receipts with Vendor's stubs at left: 1¢ (3 diff.), 2¢, 3¢, 6¢, 9¢ (2 strips, one with serial #s), 12¢, 60¢, \$15 (2, one with serial #s). 12 strips in all, each 3 x 14" Unc	\$37.50

895. Warboy's, 1 Mill: complete 2½x3½" card of 20(2x10) with horiz. scoring. Black on white, te, Unc.	\$3.00	900. North Carolina Sales Tax Coupon, Rose's 5-10-25c Sto- res(35¢ as above); paper, com- plete, 3x2", black on salmon AU	\$6.00
896. as above, but ¼ Mill; Unc.	\$1.55	901. No. Car. Sales tax Coupon as above, for McLellen Stores Co ...(values at right). Paper, black on white, complete, 3x2 ", Unc.	\$6.00
897. another ¼ Mill card, size 2½x3½", AU	no bid		
898. State Tax Memorandum, Sil- ver's 5-10 And \$1.00 Stores (50¢ punch values at top); paper, unused, 3x1½", stamped on back "H.L. Green Co... Cha- rleston, W. Va."	\$3.25	1368. Tenino, Wash., 1-5 Cent, Sales Tax.../1935(donkey, etc); 1" square	\$10.00
899. Sales Tax Memorandum, F.W. Woolworth Co (tear-off corn- ers for 35¢). Paper, complete 3x2", AU	\$6.00	1502. Simplicity Tax.../(train) 1% Sales Tax Penny 1921...; C, 23mm, F	\$4.05

Prices realized in Chuck Kirtley's Sale No. 36, which closed June 14, are shown below:

1081. WA #34, 35, 36, and 37. Cathlamet Commercial Club. All UNC.	\$5.00	1098. WA # 77. Rhodes Department Store. UNC.	\$1.00
1082. WA # 38 and 39. Centralia. Pioneer Days Celebration. Both UNC	5.00	1099. KY # 7 and 8. Both AU with staple holes.	4.00
1083. WA # 42a and 42b. Colfax Retail Trade Bureau. Both UNC.	5.00	1100. NC # 8. Eagle Stores. UNC.	4.00
1084. WA 44. Kelso. VF.	5.26	1101. NC # 25. McLellen Stores Co. AU	4.00
1085. WA # 45 and 46. Longview. Both UNC	1.00	1102. NC # 26. Newberry's. AU.	4.25
1086. WA # 49. Spokane. FINE.	1.15	1103. NC # 28. Postoffice Lunch, Statesville. UNC.	7.50
1087. WA # 50. Spokane. UNC.	1.00	1104. NC # 32. Souther 5 & 10c Stores. Davidson, N.C. and Pineville, N.C. UNC.	4.25
1088. WA # 51. Stevenson. UNC.	1.00	1105. WV # 4. S.S. Kresage. UNC.	4.00
1089. WA # 63b. Brehm's Stores, Seattle. UNC.	10.35	1106. WV # 23. Silver's. UNC.	4.00
1090. WA # 64b. Brewster Cigar Co. UNC.	6.15	1107. P-JB-1. Jerry Bates' Personal wooden replica of MO milktops. UNC.	1.15
1091. WA # 65a. Buchmann Hdwe, Inc. Seattle. Strip of 5. All UNC.	6.28	1108. P-JB-5 through 10. Jerry Bates' personal replicas of KY tax stamps. 5 pieces. All UNC.	6.15
1092. WA # 66b. Eba's Mutual Groceries Inc. UNC.	16.55	1121. Schimmel. U.S. State-Issued Sales Tax Tokens. 2nd edition. 1980. Paper back. 26 pages. Like new.	2.50
1093. WA # 69. Freda Gandler. UNC.	2.28	1197. Tax Token. Simplicity Tax. SM-1. EF.	1.00
1094. WA # 70. G.O. Guy, Inc. Seattle. VF.	3.10	1198. Tax Token. WA, Tenino. WA-123. VF. Wooden.	7.50
1095. WA # 72a. Mecca 5 Point Cafes. Strip of 5. All UNC.	2.10		
1096. WA # 74a. Neupert's Grocery. Strip of 5. All UNC.	8.20		
1097. WA # 76. Ranier Packing Co. UNC.	1.05		

Letters and Such

Bill Feist (Santa Rosa, CA), who is not a member of ATTS but is involved in a number of wooden money organizations writes that "... one thing I learned some years ago from Dora Majors (wife of Don Majors) who printed that Tenino woods. She told me Don was a bit tight with money, and when the ink ran a bit low, he would add a bit of water to it. One reason for some of the different colors one finds in the tokens... For three years I made the trip to Tenino for the Wooden Money and Coin Show... enjoyed talking to Dora Majors. She was 80 some at the time... I take the Tenino paper to keep informed of things in that area."

Tim Davenport provided this letter. Note that the individual who wrote the letter says that Alabama used aluminum, zinc, fibre, cardboard, and plastic material. We know about the other four, but what ever happened to the cardboard? Is he correct, or was that something thought about but never actually used? Has anyone ever seen or does anyone know about any Alabama cardboard sales tax tokens?

. . . The Editor



H. G. DOWLING
COMMISSIONER OF REVENUE

STATE OF ALABAMA

DEPARTMENT OF REVENUE

MONTGOMERY 2, ALA.

August 28, 1946

JULIA KLINGE
SECRETARY

Mr. Martin W. Maret
309 Newton Street
Albert Lea, Minnesota

Dear Sir:


We regret very much that we cannot comply with your request of August 23 in furnishing you the information requested. No complete records have been kept on the various type tokens we have distributed.

When tokens were originally distributed, it was the intention to use aluminum one-mill and brass five-mill but due to our inability to obtain this material, we have had to use aluminum, zinc, fibre, cardboard, and plastic. Quantities of all types are still in distribution but there is no record we have which would give us the number outstanding or the date of issue.

Appreciating your letter and regretting our inability to give this information, we are

Yours very truly,

STATE DEPARTMENT OF REVENUE


L. M. Rotharmel, Chief
Tobacco Tax Division

A friend from Arizona recently sent me a copy of *American Collector*, April 1975. In it was an article on tax memorabilia, most of which related to sales tax tokens. I'm reprinting it herewith. I had to cut and rearrange a bit to fit it on the page, but all the content is included. . . . The Editor

History's Rebate Of Tax Memorabilia

The other side of tax collecting

By BARBARA J. BIGHAM

For most of us, tax time comes only once a year—in April, and even that's too often. But some collectors have a way of lining even the darkest clouds with silver. For them every month is April. They have found a delightful hobby in collecting tax related items.

It should come as no surprise that tax-related items are prime collectibles, for taxes (unlike rebates) have been an important part of our country's growth ever since Colonial days. With the Bicentennial drawing near, there is a new awareness of the Revolution, which was, of course, sparked by taxes. Tax items dealing with the Revolution are especially sought after due to their obvious historical value.

There is, in fact, a bit of fine Bicentennial irony here. While "taxation without representation" was one of the strongest rallying points of the Revolution, the hated tax stamps placed on so many products by England are now highly valued by America's collectors. Many of the tax stamps fetch relatively high prices, usually dependant largely upon what item they are attached to. Newspapers, legal papers and documents often have the stamp still attached.



Tax tokens are inexpensive (a nickel to \$1, usually), and they are interesting items for collectors. Most are metal, but a few, like the Oklahoma one shown here, are made of cardboard.



After declaring independence, taxation was all but abolished in this country. Distrust of central government and the long-standing hatred of British taxes

were behind our Founding Fathers' decision to withhold the power of taxation from the Continental Congress. That, however, didn't last for long. Without taxes the country nearly went

broke, and when the Constitution was formulated, Congress was given the power to "lay and collect taxes, duties, imports and excises." But it took the American people quite a while to accept the idea, and after the Whisky Rebellion in 1794 (to protest taxes on liquor), excise taxes were abolished by President Thomas Jefferson.

Internal revenue taxes were on again, off-again affair until the Civil War, and there are few tax-related items to be found until that period. With wartime debts and expenses skyrocketing, President Lincoln signed into law a tax system which was the foundation for the present internal revenue system. There were taxes on income, on banks, on tobacco, advertisements, railroads, liquor and beer—even stamps on perfume, cosmetics and other commodities. There was, for that matter, a tax levied in 1899 on opium (a sort of forerunner of the Marijuana Tax Act which made that substance illegal).

Perhaps the most interesting of the vast number of tax items in this period was the receipt for withholding taxes. These were first used in 1864, and they were the forerunner of the W-2 form. Tax stamps from this period are also plentiful—usually found on deeds, legal documents, paper goods and photographs. Although highly collectible, these stamps have survived in such great numbers that they have no significant monetary value yet. They add to the cost of certain items, but they are seldom the main attraction.

TAX STAMPS AFFIXED?

While \$2 to \$5 might be the price for the Civil War-era withholding tax form, tax stamps seldom command that much. Some dealers boost the price of \$1 carte de visites (a type of early photograph) to as much as \$2.00 if they bear tax stamps.

For nearly 50 years after the Civil War, taxation was again a secondary source of government income. In 1895 the Supreme Court even went so far as to declare income tax, as it had previously been applied, unconstitutional.



Tax stamps are still available in fairly large quantities, affixed to photos, advertisements and legal documents.

On Feb. 25, 1913, Congress passed the 16th Amendment, giving itself the right to levy income taxes. While that might have been a black day for most taxpayers, it was just the opposite for collectors—what followed was an avalanche of tax tokens, tax books, tax stamps, tax receipts and tax forms. War Revenue Acts were passed in 1917 to help foot the bill for the Great War, and that action spawned a mountain of posters and buttons proclaiming the patriotic side of taxes. Year after year new taxes were thought up until, by 1945, the IRS was collecting \$45 billion a year!

While the federal government was busy taxing income, the individual states were taxing everything else ("if you try to walk, they'll tax your feet" goes the song). Sales taxes accounted for most state income, and for most of the tax-related collecti-

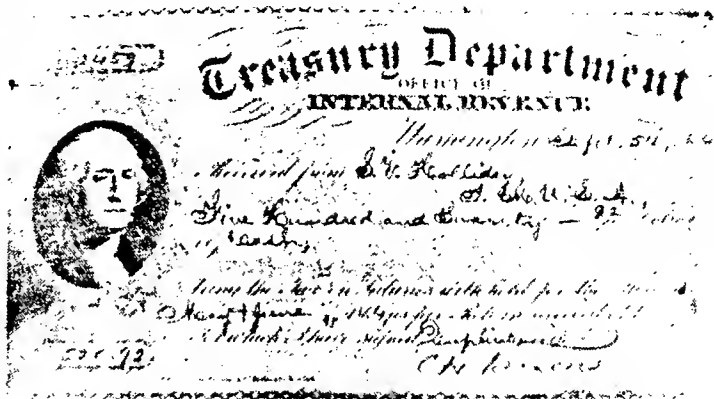
bles as well. Every state imposed a sales tax of some kind and prior to the 1940s many of them issued tax tokens for use in paying tax. Although it's difficult to believe today, there was a time when the sales tax for a purchase often equalled less than one penny. Tax tokens were used as fractional cents to pay these minute amounts, or were given as change from a penny. Dividing the penny into 10 "mills," the tokens were issued, normally, in one-, two- and five-mill denominations.

INTERESTING REMINDERS

By the early 1940s, higher tax rates made the less-than-a-penny amounts unnecessary; the tokens were dropped. Today they remain as interesting reminders of an age when the grocery bill didn't seem to double when the tax was added. Most of the tokens are metal (although a few states did print them on cardboard) and, are well within the budget category, selling for five cents to a dollar.

OLD TOKENS STORED

Most collectors aim for at least one token from each state that issued them. Those from Iowa and the Dakotas are, for some reason, the hardest to find. Compiling a collection of tokens from every state takes quite a bit of searching, but state governments themselves often help out. State Tax Commissions sometimes have a pile of the old tokens stored in a back room and more than glad to foster good will by passing a few out to collectors. A letter to the Tax Commissioner of your state might cut you in on this tiny but fascinating rebate.



In 1864 withholding tax was established. Receipts like this (an early W-2 form) are highly collectible. The receipt shown might bring anywhere from \$2 to \$5 from a collector.

\$250 REWARD!

TREASURY DEPARTMENT,
Office of Internal Revenue,
Washington, Dec. 1, 1878

With the approval of the Secretary of the Treasury, a Reward of

TWO HUNDRED and FIFTY DOLLARS

is offered for the re-arrest and confinement of Hunsell Amarina, charged with forcibly obstructing Deputy Collector W. R. Cooper in the performance of his official duty as an officer of Internal Revenue in the Second District of Tennessee, on August 5, 1878, said obstruction resulting in the death of John Cooper who was employed to aid and assist him, and said Hunsell Amarina having escaped from the Knoxville Jail on the night of November 8, 1877, while under confinement awaiting trial.

GREEN B. RAUM,
Commissioner.

This poster, reflecting the danger of the "revenuers" occupation a century ago, is worth \$15 to \$20, according to one dealer—more because it is a wanted poster than because it is a tax collectible.

Although antique shops and swap meets yield fairly good results, as do the classified ads in collectors magazines, a particularly good source is the coin dealer. Like trade tokens, tax tokens are a peripheral area for coin collectors, and many coin shops offer tax tokens from time to time.

FOR ONCE, NO FAKES

Unlike trade tokens, however, tax tokens have not yet become so much in demand that reproducing them would be profitable. If they ever do reach that kind of popularity, fakes could become a real headache (they're easier to fake than coins). But for now tax-related items of all kinds are almost surely genuine.

Perhaps the highest-priced tax item of all is a wanted poster, whether for murder, theft or tax-related crime. This might sell for \$15 to \$20, depending on a number of variables.

Go ahead! Hate that Form 1040,



Tax tokens were often attractively designed. This one from Arizona may be the most handsome of all.

but don't pass up those tax-related collectibles that can pay off in historical value. □

Washington Notes

One of the "pending" matters to be settled with regard to "lost" tokens has to do with the reports of possible tokens in several towns in Washington. Chits states, for example, under HOQUIAM and OLYMPIA that there had been a report of tokens in use in those communities. Several other towns are also mentioned. George Magee provided these reports; his procedure for obtaining information was to make an inquiry at a specific targeted town and ask also for information about surrounding communities. If he received a report of possible usage, it was noted, but there was no guarantee that such tokens had been used in those towns.

To try to close this matter out before we create the new catalog, I've been making inquiries to a number of experts on Washington. Some of our members (Byron Johnson, Les Albright, and others) have indicated that there is no known information. I recently wrote to still another individual to whom I had been referred, and received a rather lengthy reply which I have quoted below. The individual is Robert Leberman, of Airway Heights, WA. Undoubtedly many of you collectors know him.

"I have been over in the western section of Washington running down rumors and going through newspaper files from 1932 to 1940 in the libraries that have them and at some newspapers, museums, but I found no notes on any wood tax tokens in ads or stories. Some newspapers such as Seattle carried a lot to do

about the start of sales taxes in the summer issues. I found no information of tax tokens made of wooden items outside of Tenino. The Tenino paper didn't list any other than those of the Thurston County Independent and it didn't give any color or how many they issued.

"I have done a lot of research in the Blaine area. There is nothing in the papers of that area and none of the people in the age group of 60-90 that I talked to remember any (wooden tax tokens). I pick up a lot of crazy stories about their wood issues (of other kinds).

"As far as I can find out the Olympia wood was printed in Tenino (no proof, however). I have been in the South Bend area and Hoquiam and found no information on any other items, though I've seen woods or wood grains other than those listed. The best I could find out, the woods for both were printed in Aberdeen. At North Bend, the only I found were small rounds (not tax tokens) printed most likely in the 1940s.

"Other towns issuing their own flat type woods are from 1939 to date. In 1939, the Golden Jubilee Year, many towns issued woods. The only one I know to have been locally is the Spokane woods. All others were printed by John B. Rogers Producing Co., Fostoria, Ohio (1939-1941). Some flats issued by coin clubs since 1960 are printed by local printers, including Tenino Coin Club, Olympia and Seattle Coin Clubs. I have heard rumors of many sawmill issues of the 1930s but they have always lead to dead ends.

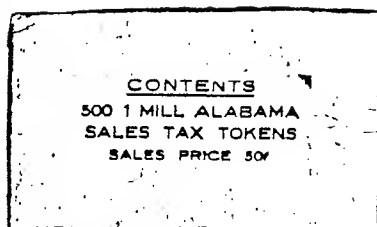
"As far as the Tenino issues are concerned, I have never been able to locate a picture of the donkey (hatless bust facing right with legend) and have found no pictures or information on tokens not listed (in Chits.)"

Boxes

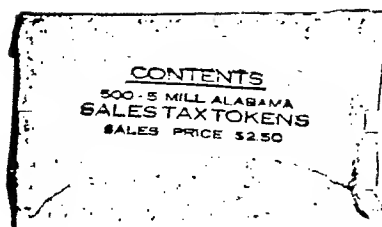
Among other things we are thinking about trying to include in our new catalog, we are interested in the containers in which they came. We know that the MO cardboard tokens came in cardboard tubes, for example. I'm not aware of any of the tubes in any collections, although possibly some of you have some tubes. Another container was boxes. In some of the boxes the tokens were loose, in others they were in rolls. Most of the boxes contained 500 tokens, although there is at least one known box that contained 300. Then of course there is also the matter of the rolls themselves.

On the next page are photocopies of the labels on the boxes of which I have pictures. I have also indicated what tokens were inside them, as far as any information has been provided to me. The pictures are approximately 40% of full size.

Send me any information you have such as pictures of other boxes or the same boxes with other colored imprints, other tokens in the boxes, and so on.



AL #18a
black on brown



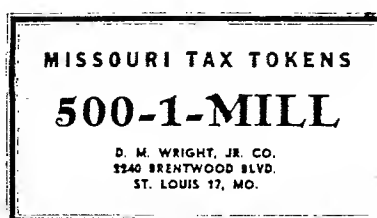
AL #20
black on brown



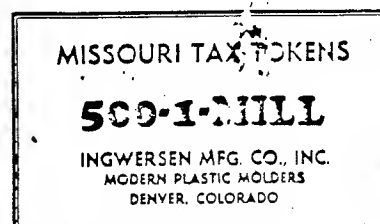
MS #9
black on brown



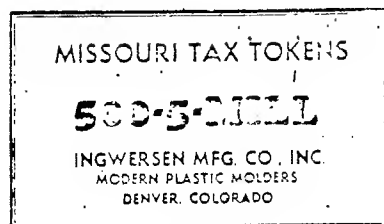
MS #10
indigo on brown



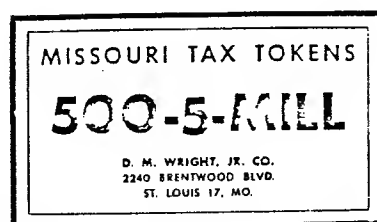
MO #38j
scarlet on buff



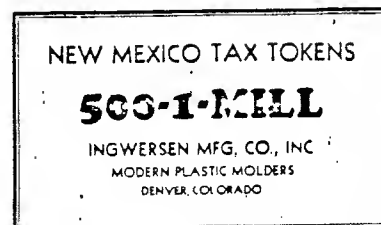
MO #34h #27g #27h #27j
bright scarlet on brown



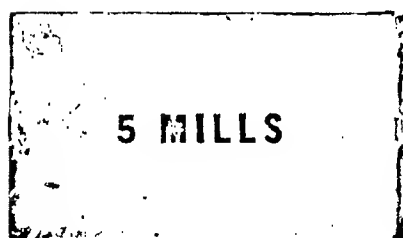
MO #47
emerald on brown



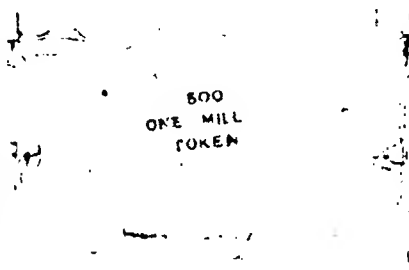
MO #51
light green on buff



NM #14
prussian blue on brown



OK #17 in rolls
black on brown



OK #13a in rolls
red on brown
also on ends of box



WA #29
emerald on brown



UT #3 in rolls
black on brown
(Courtesy R. Blaylock)

A Federal Sales Tax

19

Merlin K. Malehorn L-179

Although there is no national sales tax, it's not that the idea has never been pushed. One of the most obvious evidences to members of ATTS is the Simplicity Tax Token (#SM-1 in Chits). It was a product of the National Council of Traveling Salesmen's Associations. Dated 1921, it was a part of their campaign for a national sales tax.

However, over the course of the years, there have been more serious attempts than that campaign. I have a copy of the book A Federal Sales Tax, E.R. Nichols, The H. W. Wilson Company, New York, 1942, which is very interesting. The means by which our participation in World War II was to be financed were of considerable concern at the national level, and there was rather serious thought given to imposition of a national sales tax. This book of over 250 pages is an excellent summary of the hearings, positions, and other matters relevant to the debate. There is a seventeen page summary by the editor at the front; unfortunately, that's just too long to include in the Newsletter. But there are a lot of interesting tidbits here and there in the book.

For example, since the House Committee on Ways and Means was holding hearings on the matter of revenue to pay for the war, the Treasury Department submitted a long memorandum (21 pages) on "Federal Manufacturers' Wholesale and Retail Sales Taxes." It covered subjects such as the tax base, persons subject to the tax, exemptions, estimates of revenue, tax rates, estimates of number of taxpayers, lack of uniformity in tax bases depending on which base were to be selected, effect on consumer prices, the distribution of the sales tax burden, administrative problems, what objectors to the sales tax overlook, and other things.

Here is one little extract from the memorandum. It is from the section on administrative problems.

4. Problems of tax amounting to a fraction of a cent. It is difficult to devise a retail sales schedule which will permit all kinds of retail businesses to shift the exact amount of tax. This difficulty arises from the limited divisibility in the medium of exchange (1 cent) and the small size of many retail sales.

The states have attempted to frame methods of collection whereby retailers will recover on an average the amount they must pay the state. State administrators generally have prescribed a schedule for uniformly adding the tax to prices. Under this schedule or bracket system the amount to be collected on sales of various sizes is specified. While it is simple enough in its operation, it does not provide precision. There necessarily must be discrimination or penny splitting.

Many of the states minimize effective tax rate variations by providing a taxpaying medium in fractional-cent denominations. Tokens eliminate most of the inequity in applying the sales tax to small purchases but they are a source of annoyance and inconvenience to the taxpayer and create some danger of counterfeiting. Because of the nuisance aspects, some states have abandoned their use.

History of Federal General Sales Tax Proposals

The federal government has never imposed a general sales tax, but at various periods in our history Congress has given consideration to such a tax.

Civil War. The first movement for a general sales tax in the United States occurred during the Civil War. While the proposal of a general sales tax was rejected by Congress, a comprehensive system of production and consumption taxes was established.

1918-21. After the World War a demand arose for the repeal of the excess-profits tax, reduction of the surtax rates on individual incomes, and elimination of the special war excises. The sales tax was brought forth as a possible alternative source of revenue.

Senator Borah introduced a bill in September 1918 providing for a transactions tax. This proposal was presented at the hearing before the Senate Finance Committee on the Revenue Act of 1918, but no action was taken.

During the first session of the Sixty-seventh Congress, Senator Smoot introduced a series of sales-tax amendments (five in number) to the Revenue Act of 1921. The first proposal was a 1 per cent turn-over tax which applied to all sales (or leases) of goods in excess of an annual turn-over of \$6,000. When strong opposition was expressed to the proposal on the floor of the Senate, Senator Smoot presented a revised bill providing for a 3 per cent manufacturers' and producers' tax. Later in the session the second Smoot amendment was reintroduced in a modified form providing for a 1 per cent manufacturers' and producers' tax. This proposal was voted on and defeated November 3, 1921. The following day Senator Smoot proposed a 0.5 per cent turn-over tax which also was defeated. A third and final proposal for a 3 per cent production tax was defeated 3 days later.¹⁰

After the failure of the Smoot amendments, the sales-tax issue remained closed for about 10 years.

1932. In 1932 the sales tax issue was revived. The Treasury Department's tax recommendations submitted to the House Ways and Means Committee in January 1932, expressed opposition to a general sales tax and favored excise taxes on selected commodities. A bill providing for a 2.25 per cent sales tax introduced by Representative Crisp, acting chairman of the Committee on Ways and Means, was considered in connection with hearings on the revenue bill of 1932 and was reported as part of the revenue bill. The Treasury Department withdrew its objection to the sales tax and supported the committee's bill. When the revenue bill was considered in the House on March 24, 1932, an amendment offered by Representative Doughton to strike the sales tax was adopted. Efforts to restore the tax to the revenue bill on April 1, 1932, were defeated.

1933-41. A 1.75 per cent manufacturers' sales tax was offered by Senators Reed, Walsh, and Byrd as an amendment to the National Industrial Recovery Act, but was defeated on June 9, 1933.

Beginning with the McGroarty bill (the first so-called Townsend pension bill) introduced in January 1935, a series of bills (more than a score in number) providing for sales taxes of broad application, transactions taxes or gross income taxes, have been proposed as means of financing old-age pensions. Congressional committees have given careful consideration to certain of these bills in connection with House and Senate hearings on the economic security bill in 1935 and hearings of the House Select Committee Investigating Old Age Pension Organization in 1936. One of the bills (H. R. 6466) introduced by Representative Hendricks in May 1939, was reported by the Ways and Means Committee without recommendation and was defeated when it came to vote on June 1, 1939.

A Passing Thought

... The Editor

It occurs to me that there is a major gap in the knowledge we have about sales tax tokens. It is one that I suspect will never be filled in, due to its nature, but one of which we should be aware.

Give some thought to the process by which a business man obtained the tokens he needed to operate his business, and to the processes by which the state distributed them. Even in the 30s, good business practice would not have permitted such procedures without some sort of documentation. States must have kept some sort of inventory records, records of orders to manufacturers, records of distribution to local level outlets, etc. The local outlets, whether they were banks or some sort of state office, must have had some sort of recordkeeping process. When a merchant wanted tokens, he must have filled out some sort of order form. Those of you who are in business for yourselves can quickly come up with a host of such "papers" or "documents" needed in the business world.

Whatever happened to all these sorts of things? Have any survived? We have a very few examples of related items, such as business licenses and reports of business revenue and tax transmitted to the state, but almost nothing else.

It might be interesting to try to find some small business in your area, if it was a tax token state, that operated back in those days and is still operating, and then see whether they have kept business records that far back. Most doubtful, I'd say, but one never knows.

The following article is from Linn's Weekly Stamp News, probably in late 1935 or sometime in 1936; I haven't had time to track it down exactly... Editor.

Ohio Sales Tax Stamps

By Leo M. Goerth

With the Collaboration of Harrison Dunseth, Clifford Shafer, Louis Gardner

THE Ohio sales tax stamps are no doubt unique in the field of collecting revenue for purposes of the state. In reality they are not even a stamp but merely a printed receipt which is used by tearing in half to show that the tax has been paid. There are several states that have a sales tax on their statute books, but none have such a complex system of collecting it. Most states permit the retailer to absorb the tax (which works hardship on the small fellow) but not so in Ohio, no partiality is shown.

Much time has been spent trying to arrange a satisfactory check list. There are many differences in the separate issues but only a sufficient number has been given in order to identify them correctly.

The writer would like to ask the readers of Linn's Weekly if a sufficient number of them would be interested in a regular column which would be given entirely to state revenues. The writer has been interested in this field for several years and with the help of the readers could present very interesting articles on this side line. A penny post card to the editor will suffice.

The writer wishes to thank, Harrison Dunseth, whose eagle eye and stooping efforts have brought many of these varieties to light; Louis Gardner, Manager of a branch bank, for letting the writer look through the stock of stamps of the state; Clifford Shafer for his help in preparing this check list.

The writer hopes his humble efforts and those of his colleagues are appreciated and will welcome criticism as to errors and omissions.

Facts common to all issues:

PAPER

Yellow surfaced, wmk. Horizontal, multiple OHIO except where noted

PERFORATIONS

12½ except where noted

COLORS

All issues of the same value are approximately the same color

The bi-colors have an added color.

1c Blue	12c Magenta
2c Red	15c Orange
3c Brown	30c Olive Green
5c Green	60c Heliotrope
9c Gray	\$1.50 Purple
	\$3.00 Black

IMPRINT

All except 4 issues have the printers name inscribed below the lower frame of each half. Of the 4, three do not have an imprint, the others have it only on the right side.

STROBRIDGE LITHOGRAPHING Co.
CINCINNATI, OHIO

TYPE I

No Imprint
1c-6c

TYPE II

Right half has imprint
6c.

COLUMBIA BANK NOTE Co.
CHICAGO, ILL.

TYPE I

Space between halves—3mm. wide
Imprint—13.5 MM. long
1c-30c-60c-\$1.50-\$3.00

TYPE II

Space between halves—5mm. wide
Imprint—16 mm. long
1c-2c

TYPE III SERIAL NUMBERS

Space between halves—5.75mm.
Imprint—16 mm. long
1c—Dull Blue and red.

Note: The stamps are packed & stapled in stacks of 100. More of this series will no doubt appear as it was the last contract let.

SUPERIOR PRINTING & LITHO. Co.
AKRON, OHIO

TYPE I

Imprint—19 M.M. long
Rouletted—
1c Pale green & dark Blue
3c Brown & Orange

TYPE II

Imprint—21 M.M. long
Rouletted
30c Olive green & Bright grn.
60c Heliotrope and Blue

TYPE III

Same as type II except printed in one color.
1c-2c-3c.

RESERVE LITHOGRAPHING Co.
CLEVELAND, OHIO

TYPE I

Imprint—14 M.M. long, 1 M.M. from lower frame
2c-3c-9c-15c.

TYPE II

Imprint—15 M.M. long
½ M.M. from lower frame
2c-3c-9c-12c-15c-30c.

Note: There are 2 varieties of the 15c.

Variety A—On the Consumer's receipt, the 1's in 15 have a short serif, and the left "1" is ½ M.M. or more from the left inner frame line.

Variety B—The 1's have a long serif and practically touches the inner frame line.

TYPE III

Same as Type II
1c

Note: This stamp has various combinations of lines & curves in the margin between the halves of the stamp. A device to prevent reuse. If no more values of this type appear it can be listed as Type II.

THE WARNER P. SIMPSON CO.
COLUMBUS, OHIO

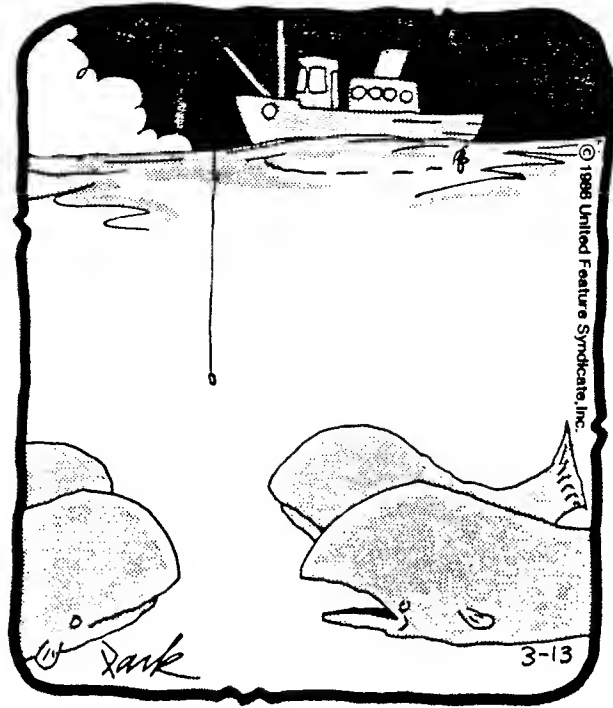
TYPE I

No imprint.
Slot Rouletted
Vertical Watermarked

12c.

Some mention should be made of the Type III of the Reserve Litho. Co. This was an emergency contract given to them to serve until the serial number type was ready for distribution. By marking each stamp on the plate with various combinations of lines and curves, they were able to produce a temporary substitute.

To date the writer has about 25 varieties out of a possible 200 as that is the probable size of the plate, and would appreciate having correspondence to secure others.



"Uh-oh, here comes the mike again.
Cut the babershop quartet and go back to
mournful whistling."

Another Passing Thought

When you read through the collection of clippings now in our hands (for example, Clippings, Volume 1, November 1987), you can create a lot of speculations to which we will probably never have an answer. Just to illustrate:

- o Clippings - extracts from the Albuquerque Journal
 - One legislative proposal was for tokens of half-cent and quarter-cent denomination. Do you suppose some vendor of tokens looking for business would have been involved and might have created a sample or two?
 - Another bill under consideration was amended to permit the state tax commission to issue fractional stamps. Any samples, do you suppose? Would the state tax commission have created any drawings?
 - An article of August 5, 1935, reports that "the tokens issued in other states are of a hexagon, or some other odd-shape . . ." What caused the paper to report a hexagonal token? Were they wrong, or did some token disappear, or did some state consider hexagonal shapes and reject them? Any samples manufactured?

The Colorado Collection

Merlin K. Malehorn L-279

In my continuing quest to find out what sales tax tokens are in the hands of various state museums, state historical societies, state archives, and other such organizations, I wrote to the Colorado Division of State Archives and Public Records, and the Colorado Historical Society. The Historical Society is part of the Colorado State Museum. In response, for a modest fee the State Archives sent me some photocopied information about the state tax law and the rules and regulations. The Historical Society, for a modest fee, photocopied the catalog cards for the tokens in their collection.

There are 75 catalog cards in the photocopy sent to me. The cards indicate anywhere from one to five tokens received, and sometimes more. There appear to be about 200 tokens total. They are from Colorado, Oklahoma, Missouri, Mississippi, Arizona, Washington, Kansas, Louisiana, Alabama, Utah, and New Mexico. Almost all were donated by James W. Eardeley on September 30, 1943. There are a few donated by Governor John C. Vivian on April 27, 1953, and seven cards indicating other donors including the famous "unknown."

A review of the cards also indicates that quite a few tokens were later donated by the Historical Society to their sister groups in other states. All of this later donated was dated April 29, 1966, which must have been a "purge the extras" day.

As you might expect, the tokens are not cataloged in accordance with any sales tax token catalog, and the descriptions on the cards aren't sufficient to allow precise cataloging for every piece. However, here's a list of those that appear to be in the collection. Numbers are from Chits. There is at least one major surprise!

IL: #3 or #4, #5

LA: #2, #3, #4, #5

KS: #2, #4

MS: #3, #4, #6, #7, #8 or #9, #10 or #11

WA: #18, #19, #21, #24, #25 or #26 or #27 or #28 or #29

AL: #1, #2, #6, #8 or #9, #10 or #11 or #12 or #13, #16 or #17 or #18, #21

MO: #18, #19, #20, #22 or #23, #24, #41 or #42 or #43

AZ: #1 or #2, #4 or #5, #6 or #7

OK: #5, #6, #7, #8, #11 or #12, #13, #14 or #15, #16 or #17, #18, #19 or #20 or #21 or #22

NM: #3 or #6 or #8, #10 (the error - they had received 9 and donated 8 of them to the Museum of New Mexico), #13 or #14, #15

CO: #5 - the green plastic pattern
 #7, #8 and/or #9, #10 and/or #11 and/or #12 and/or #13,
 #14 and/or #15

(Without examination, the red fibers and red plastics cannot be verified as the regular issues and not the respective patterns, but the prudent assumption would be that they are regular issues.)

UT: #3 - the red plastic pattern
 #5 - the white and brown translucent plastic pattern,
 listed in Chits as reported by Di Bella in 1945
 but not appearing in his subsequent lists and
 therefore probably not existent. Here is the
 catalog card:

Cat. No. H-A8.1-4.83 Donor: EARDELEY, James W.

Acc. No. H 1339

Object: TOKEN

Description: Utah State Sales Tax Token.

Obverse: State of Utah Sales Tax Token, 2 Mills.

Reverse: State of Utah Sales Tax Token, 5 Mills.

Cream to rust with grey varigated plastic; 7/8" diameter.

Date Donated: September 30, 1943.

Remarks: Discrepancy in number of mills is correct.

Location:

Gifted to the collection, 5/1966

1 D1256 1/8

#6 - the brown translucent plastic pattern; it is listed
 on the catalog card as "maroon."

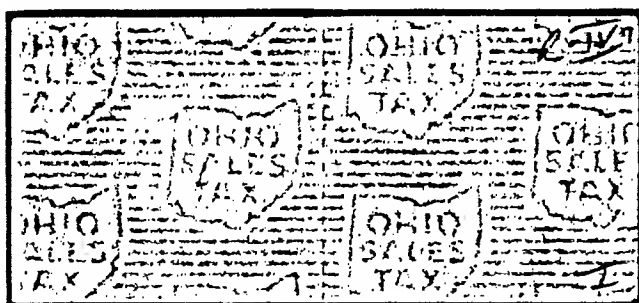
#7, #8, #10 or #11 or #12 or #13 or #14 or #19, #15 or
 #16 or #17 or #18, #20 or #21; the #15/16/17/18 is listed
 as "black to gray varigated."

Ohio Watermarks

Merlin K. Malehorn L-279

In cataloging the Ohio sales tax stamps, Chits mentions that some are unwatermarked, some have "OHIO" design safety paper, and some have a map design safety paper. If you happen to be more interested in watermark varieties, you then must hunt for details in Cabot's old 1940 catalog or in some other out-of-print source.

These old sources indicate that there are five different map varieties. My own experience with these varieties has been that they are not easily differentiated from each other. Some collectors handle this by calling them "large map" and "small map." However, just in case you want to try to sort out your map watermarks, here are some enlarged illustrations. They are Cabot's "i," "ii," "iii," "iv," and "v." (Disregard the written notes on the illustrations.)



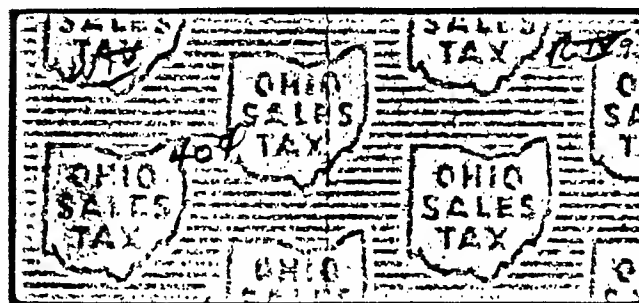
i



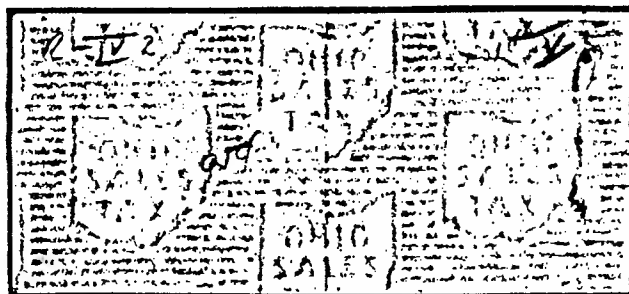
ii



iii



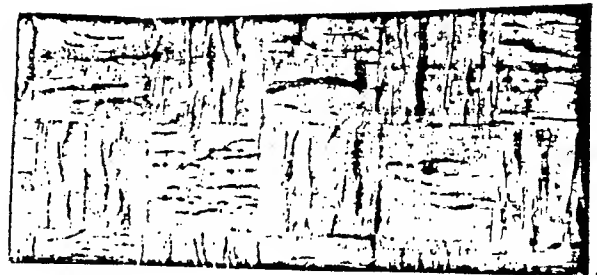
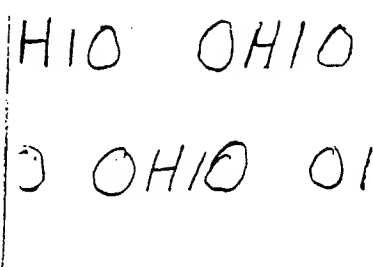
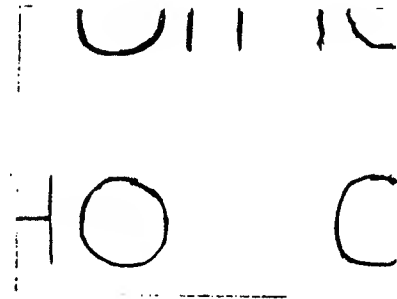
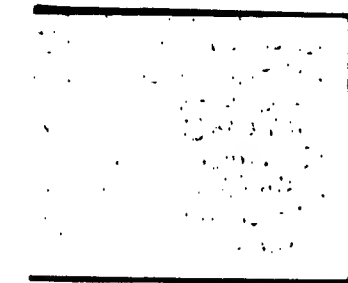
iv



v

With regard to the "OHIO" design, I've not found a source that identifies all of them. There is one of these designs that is quite easy to identify from the reverse of the stamp; it is the word "OHIO" with the O about 1/8" in height. However, there is another "OHIO" watermark with the letters about 1/4" in height and a third with the letters about 1/2" in height. I have illustrated all three of them below. The two larger watermarks are not as easy to see as is the smallest one.

Still another watermark, of which I have two examples but they may have been cut from the same sheet, is what I call "straw." It is also illustrated. The stamp on which it exists is a pattern, so it may be that this was not a circulated watermark safety paper.



Election

In the last newsletter, notice was given to all members that it is time for the biennial election of officers. Nominations were requested.

As was the case two years ago, we have not been able to assemble a complete slate of individuals for all the positions, so that a real election could be conducted. Since that is the case, for the moment we will continue with the officers as is. See the last newsletter for the complete list. However, since Tim Davenport is busy working on his Master's, he will not be able to conduct the publications business. Instead, inquiries about publications should be directed to the Editor.

Inasmuch as there have been no changes and no new candidates for the offices, we will continue on the basis that any resignations or administrative adjustments will be a matter for the President to act upon with Board concurrence.

This is a reproduction from the cover of *Business Week*, September 11, 1937. I can't read the legend at the lower left on the source from which I reproduced it, but it seems to tell how many states had sales taxes at that time as compared to some previous date. I reproduced the cover because it shows a lot of tokens. How many can you identify from the shape of the hole, shape of the token, or other partial information? (Sorry, the quality is the best I can do.) . . . The Editor



1935 STT Rarity Found!

E. E. W A L K E R

WA#125 Tenino, Washington

Blue-Green ink on "Splicewood"

This August, the daughter of Tenino merchant E.E. Walker made contact with me and offered to sell me specimens of her late father's wooden 1935 sales tax tokens. She had found a small hoard of about 40 pieces among his belongings at the time of his death. As the E.E. Walker token has been one of the rarest types of the 1935 Tenino series, I was very interested in making a deal.

The tokens did not come cheaply. Hundreds of dollars were put down for the purchase of just TWENTY specimens of the E.E. Walker token. Of these, JUST 18 PIECES REMAIN!

Pfefferkorn and Schimmel considered this token "Extremely Rare" in their 1977 catalog of sales tax tokens, with an estimated value of \$25.00. Although the dollar has depreciated since then, the size of this new find should lower the market value somewhat. I am selling the remaining specimens for

\$20⁰⁰ postpaid

Interested collectors are encouraged to contact me as soon as possible to reserve their specimens.

Tim Davenport

7512 NE Bothell Way #127

Bothell, WA 98011

(206) 487-3313

Byron Johnson

In the Organizational Report for the past quarter, the death of Byron Johnson is noted. Les Albright forwarded the following information. It was prepared by Marge Farnam.

What a shock when I received a phone call from Byron's sister to inform me of Byron's passing on June 14th. It is still a shock some two months later. He had just returned from the C.O.I.N. convention in California with Tom Harris, and not a complaint of any illness. He was laid to rest at Acacia Memorial Park, in Seattle, on June 28th. He is survived by two sisters, Lynne Elfendahl, of Mercer Island; Luster Johnson, of Seattle; and a brother, MSGT Reed Johnson, Ft. Bragg, NC; two nephews and one niece.

Byron attended Seattle University and graduated from the University of Washington in 1953. He was employed at Crown Hill Pharmacy for 31 years with time out for military service. With his retirement in March of 1987 it left him more time to do his favorite things--to do research and write articles. He did a lot of this, too, before his retirement, as he was the editor of Seattle Coin Club, the Pacific Northwest Numismatic Association at various times. He was a noted researcher and authority on coins, tokens and medals and wrote articles for various publications, both locally and nationally. He was Past President of the Token and Medal Society; the Northwest Token and Medal Society; Seattle Coin Club; Pacific Northwest Numismatic Association. The American Numismatic Association had selected him as the General Chairman of the 1990 convention to be held in Seattle. He served the ANA as Chief Judge and as a Board Member at one time. He belonged to many organizations at the University of Washington and several genealogical societies. His numismatic oriented associations were:

IOWNC #C76	Numismatic Ambassador
ATTS #F49	Society of Paper Money Col. 2450
University Coin Club #69	Numismatics International #1183
PNNA #LM10	NWTAMS #6
State Revenue Society #263	Dedicated Wooden Money Club #C30
American Vecturist Assn #464	World Coin News Contributor
Franklin Mint Collectors Soc.	ANA #LM523
Smithsonian Associates	California Exonumis Society #211
Seattle Coin Club #LM13	Old Timer Assay Commission 1977
Token and Medal Society #LM27	American British Numis. Society
Numismatic Assn. of So. Cal.	Calif. State Numismatic Assn 2100
Intl. Bank Note Society #1699	1891 Club ANA #119
Numismatic Literary Guild LM	Canadian Numismatic Society #7692
Press on Assignment Num.Lit.Gld.	Society for Intl Numis. #131
Civil War Token Society #35	Stacks Account Identification.

The list of his non-numismatic involvements would probably equal the above. His sister said "We have lost a giant." Byron was a tireless researcher and devoted many hours to the various organizations in our area and nationally. The numismatic community will miss him as do all of us who knew him. He has touched the lives of many of us and all we can say is "Thank you, Byron."

Organizational Report

American Tax Token Society
Secretary and Treasurer's Report

Second Quarter, 1988

FINANCIAL REPORT

Previous Balance.....	\$ 2820.12
Credits: Dues Payments Received.....	80.00
Publications Sold.....	5.20
Interest.....	36.74
Debits: Secretarial Postage and Xerox.....	12.30
Newsletter Costs, #61 and supp.....	170.76
New Balance.....	\$ 2759.00

NEW MEMBER

R-423 Mark Hertzler, P.O. Box 2111, Mansfield, OH 44905.

CHANGE OF ADDRESS

R-376 Brian Smith, Rt. 1, 229 Verdant Lane, Jefferson City, MO
65109 .
R-232 Tim Davenport, 7512 NE Bothell Way #127, Bothell, WA
98011.

MEMBER DECEASED

F-49 Byron Johnson, Seattle, WA.

Mr. Johnson was a founding member of ATTS in 1971 and recognized as one of the leading experts on the tokens of Washington state. An avid tax token collector, Mr. Johnson was always willing to contribute his vast knowledge to catalogers of the issues of his home state. He will be missed.

NEW ADDRESS FOR ATTS BUSINESS OFFICE!

Effective immediately, the new address for the ATTS Business Office is:
 ATTS Business Office
 7512 NE Bothell Way, #127
 Bothell, WA 98011

Please send your address changes and dues checks to this address. Publications are now available from Merl in Virginia.



ATTS NEWSLETTER

OCT — DEC 88

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ATTS Editorial Office
6837 Murray Lane
Annandale, VA 22003

ATTS Business Office
7512 NE Bothell Way #127
Bothell, WA 98011

Advertisements

WANTED: (Chits numbers) AL #10; AZ #6, #7; IL #29, #79. Also want transportation, prison and race track admission tokens. Have some tokens to trade. Write Bob Kelley, 2689 Cliff Road, North Bend, OH 45052.

I still have a few E.E. Walker Tenino sales tax tokens for sale. Chits number WA #125. \$20.00 each, postpaid. Help fund a starving college student and add a rarity to your collection simultaneously! Tim Davenport, 7512 NW Bothell Way #127, Bothell, WA 98011.

Where's YOUR AD?? You get one free in every issue! Use it or lose it! Just whip out a piece of paper, write your 35 word ad and send it in! ATTS Business Office, 7512 NE Bothell Way #127, Bothell, WA 98011.

In This Issue

PRICES REALIZED - Wall, Kirtley, Alpert
NEW FINDS - Arizona, Alabama, Washington
Missouri
WASHINGTON - Tenino, E.E. Walker
FRACTIONAL-CENT DEVICES
CALIFORNIA - Clippings
SALES TAX LAWS
ROLLS
MISSOURI - #23 Defects
ILLINOIS - Explorations
LETTERS AND SUCH
ORGANIZATIONAL REPORT

Prices Realized

The following prices were realized in Tom Wall's Sale 32, that closed August 15.

179. (Tax tokens) Illinois-1 1/2-sq-al, no	1551. group of 38 state tax tokens no sale
Miss.-1-al, MO 1-red plas, MO-1-zinc sale	1627. group of 6 diff. state tax tokens
MO-5-zinc, Canada Meat Viande Ration	no sale
blue fiber (6 pieces)	

The results of Kirtley's Mail Bid Sale #40, closing September 10, 1988, were:

1913. Lot of 5 tax tokens. Included	no sale
are: Oklahoma, Washington (2 diff.)	
and Missouri (2). Total: 5 pieces.	
Avg VF.	

The results of Alpert's Mail Bid Sale 31, closing October 12, 1988, were:

<u>SALES TAX:</u>	
352. roll of 50 Kans. 1 Mill	\$10.00 (reduced bid)
Sales Tax tokens, alum., BU,	
in original printed wrapper	

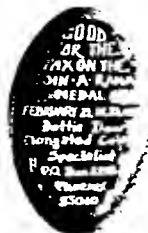
Prices realized in Chuck Kirtley's Mail Bid Sale 37, which closed July 19, are shown below.

1300. Lot of 8 Tax Tokens. Includes: 4 Alabama State Tax Commission 1 Luxury Tax Token in alum; 1 Ari- zona State Tax Commission 5 To Make Change in bronze; 1 Kansas Sales Tax Token 2 in alum; 1 New Mexico Bureau of Revenue 1935 One Mill School Tax in alum; and 1 New Mexico 1935 five Mills School Tax in C. Total: 8 pieces, avg. VF-EF	\$1.00	1305. <u>10 Oklahoma Tax Tokens</u> . Includes 6 Consumer's Tax 1 check in alum; 2 Consumer's Tax 5 check in brass; and 2 Consumer's Tax 1 Token For Old Age Assistance in alum. Total: 10 pieces, avg. EF.	\$1.00
1301. <u>Colorado and Illinois Tax To- kens</u> . Includes 3 of Co. Sales Tax One Fifth Cent Series A-35 in alum; 1 Co. Sales Tax Token 2 in red plastic; 1 Co. Retail Token 2 in alum; and 4 Dept. of Finance 1 1/2 State of Ill. Retailers' Oc- cupation Token. Total: 9 pieces, avg. VF-AU.	1.00	1306. <u>10 Tax Tokens from Utah</u> . In- cludes: 1 Sales Tax Token 1 in green plastic; 2 Sales Tax Token 5 in orange plastic; 2 Sales Tax Token 2 in gray plastic; 4 Emer- gency Relief Fund Sales Tax Token 1 in alum; and 1 Emergency Relief Fund Sales Tax Token 5 in alum. Total: 10 pieces, avg. VF-EF.	1.00
1302. <u>14 Louisiana Tax Tokens</u> . In- cludes: 8 pieces of Luxury Tax 1 in alum.; 1 piece of Luxury Tax 5 in brass; 5 pieces of Public Welfare Tax 1 in alum. Total: 14 pieces, avg. VF-EF.	1.00	1307. <u>16 Tax Tokens from the State of Washington</u> . Includes 1 Sales Tax Token in green plastic; 2 Laws of 1941, 14 cents or less; 13 Laws 1935, 10 cents or less in aluminum. Total: 16 pieces, avg. VF-EF.	1.00
1303. <u>7 Mississippi Tax Tokens</u> : Tax Commission Sales Tax Token To Make Change For correct Sales Tax Payment. 5 of the "1" denomi- nation in alum., and 2 of the "5" denomination in brass. Total: 7 pieces, avg. VF.	1.00	1679. <u>5 tax tokens</u> . Includes Arizona, 1. RD, C, 15mm. Missouri, 1, RD, Z, 23mm. Utah, 5. RD, AL, 22mm. Washington, Purchase Of 10 cents or Less. RD, AL, 22mm. Simplicity Tax, National Council Of Traveling Salesmens Asso. America, 1%, 1921. RD, C, 23mm. Total: 5 pieces, avg. EF.	3.95
1304. <u>8 Missouri Retailers Sales Tax Receipts in Cardboard</u> . 3 of the "One Mill" variety in blue ink and 42mm; 4 of the "Five Mills" variety in orange ink and 42mm; one of the "One Mill" variety in blue ink and 38mm. All blank re- verses except 38mm. variety, which tells what the money is being used for. Total: 8 pieces, avg. VF.	1.00		

ARIZONA

. . . The Editor

The token illustrated below recently appeared in one of Jerry Schimmel's sales. It is an elongated piece of white metal, 30 mm. by 19 mm. The legend is GOOD / FOR THE / TAX ON THE / COIN-A-RAMA / MEDAL / FEBRUARY 21, 22, 23 1964 / Dottie Dow / Elongated Coin / Specialist / P.O. Box 5228 / Phoenix / 85010 // STATE FAIR / 19 (picture of capitol) 32 / CAPITOL / PHOENIX, ARIZ. I have written to Ms. Dow to get more information on mintage, etc.



ALABAMA, ARIZONA

Phil Nordin (R-396, Lemoore, CA) reports two finds pictured below. One is an AL #2 on which the obverse is a mirror image. The second is an AZ #2 with a large cud at the 5 o'clock position. (Sorry, but my reproduction doesn't show the cud very well.)



WASHINGTON



In the last Newsletter I provided illustrations of a number of boxes in which tokens had been provided through the distribution systems of the states. This is a picture (40% size) of another box. The contents are 300 WA #32.

In Newsletter 51 (October-December 1985), Tim Davenport provided some information on a new Washington collectible, a Non-Resident Permit to not pay sales tax. In Newsletter 55 (October-December 1986), some additional information was provided. For those members who have not been keeping track of this, the permit is made available for

people who come from states (and Canadian provinces) in which the sales tax is less than it is in Washington. The permits are a technique intended to encourage these people to buy in Washington rather than wait till they get home. Obviously, since most states have states sales taxes equal to or higher than Washington's, the permits don't apply to very many situations. They may have been in use since 1967 or 1968, when the enabling law was passed. We don't have any information on the early ones. It appears the permits change in color and/or control letter every year or two. Tim Davenport now writes:

"The 1988-89 WA exemption slip is white, with control letter S. The slips are indeed annual, expiring every June 30. They are obtained from Chambers of Commerce for \$5.00 and one must show a driver's license from a non-sales tax state to get one. When a person makes a purchase with one, the merchant generally writes out a special receipt with the number of the exemption card and the purchaser's address. Often, the purchaser has to sign as well. It's a slow process."

MISSOURI

In searching through some copies of old correspondence, I have run across a letter dated February 29, 1944, from Mr. G. H. Bates, Supervisor, Sales Tax Department, Office of the State Auditor, State of Missouri, to Mr. H. E. Rowold. (By now, those two names should be familiar to "old hands.") It is apparent that Herb Rowold requested information about the gold tokens that had been reported, and Mr. Bates replies:

"As for the gold tokens, first, let me advise that I do not know that they are for sale because they were souvenirs and as long as I am connected with the Sales Tax Department I feel inclined to keep them.

"When we placed our order for the metal tokens, a part of that order was made by the Scoville Manufacturing Co. who also made blanks for the U.S. Treasury and as a matter of courtesy they made in gold two one mill tokens and two five mill tokens, one set of which was presented to Mr. Smith (*Ed. - The State Auditor*) and the other set to me.

"These tokens are the same size and thickness as the metal tokens and weigh about twice as much as the zinc token or approximately 1/8 ounce. The edges are plain, however, if there is any further description you would like, let me know.

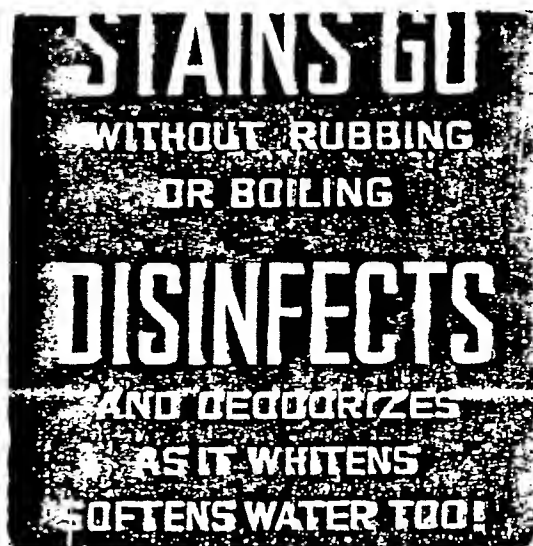
"One reason I asked for the approximate value was because another party had commented to that a person making collections they ought to be worth approximately \$100.00, however, I do not believe the gold in them would be more than in two \$10.00 gold pieces."

MISSOURI

Tim White (R-392, Blue Springs, MO) writes:

"Recently I was in Pleasant Hill, MO. While there, I visited a 'flea market' that had been a general store during the 1930s and 40s. Found the item below nailed to a wall. The gentleman who sold it to me said it had been there from the general store days, but he was not sure where it had come from. It's made from card stock and is about the same thickness as the MO milktops. Note the advertisement on the reverse."

Editor's note: It appears the "Pay Mills Please" may have been printed on the blank back of a previous poster-ad and then cut out to fit the borders. The reproduction below is 3/4 size.

A NOTE FROM THE EDITOR

I've now been the Editor for our Newsletter for 3½ years. Perhaps it is time for a little "soul-searching." Of particular concern to me is whether the newsletters are what you want, or am I missing something? I've tried in each issue to put in a variety of historical, technical, and other information. In addition, I have tried to keep us up-to-date on new finds, prices realized, and other such matters. However, is that what you want? Do you want more advertisements for trades, etc.,--if so, as Tim notes in one of the ads on the front page, you have to create the ads. Would you be interested in short "profiles" of the founding members who are still with ATTS--if so, we'll have to persuade them to give us the information needed. Would you want more information for new collectors--if so, what information do you want?

Basically, what would you do differently if you were the Editor?

. . . Merlin Malehorn

Notes On Tenino

by Tim Davenport
(ATTS R-232)

One of the more pleasant discoveries I made upon enrolling at the University of Washington in Seattle was the quality of the school's microfilm archive. Well over 60 daily and weekly newspapers from the important "sales tax year" of 1935 are included in the collection. Over the next few months I hope to examine many of these publications in depth.

Given my interest in the wooden sales tax tokens of Tenino, Washington, a logical starting point for my study was back issues of the Thurston County Independent. The publisher of this paper was the manufacturer of wooden tokens for the community's merchants. What follows is an amalgam of my observations about the town and its tokens.

WHAT KIND OF PAPER WAS THE THURSTON COUNTY INDEPENDENT?

The Thurston County Independent, established in 1922, was a four page weekly that came out every Friday. Subscriptions cost \$1.50 a year back in 1935. The self-described "country newspaper" featured a bountiful supply of local news, grocery ads, and Republican editorials by its rock-ribbed publisher, Donald M. Major. If one went out to dinner with Martha and Tom from down the street or visited Aunt Millie in Ashland, it was likely that a blurb would find its way into the paper's long and detailed society column. One wonders what would have happened had there been an actual scandal...

SO YOU REALLY WANT TO KNOW ABOUT TENINO'S SHOPS?

A local historian reviewed Tenino's "Mercantile History" in a pair of 1935 articles. It seems that the town came into existence as the Northern Pacific railroad extended its line Northward from Portland. The railroad depot was the heart of the town and business sprung up around it.

"The town struck its stride in the '90s," our historian says, with a hotel and stores blossoming. One of these establishments, Campbell and Campbell's, became the town's leading department store and went on to have tokens issued in its name in 1935. Alex Campbell was the name of the founder, while Miss Belle Campbell, his daughter, was named postmistress in '98.

Contrary to the mythology of the "good old days," an arson fire swept the town in 1905, eventually destroying a dozen buildings. A whole block was burned and the arsonist was never caught.

The town entered the automobile age the next year, as the first garage was opened. Another of the town's fixtures was

added in 1911, when L.A. McLain came to town from Shelton, WA and bought a hardware store. Groceries were added in 1913 and the store became one of the major businesses in the small town. In 1935, this firm too issued sales tax tokens.

DID TENINO RESIDENTS ACTUALLY USE THEIR TOKENS?

No question about it, the wooden tokens circulated. A headline in the May 3, 1935 Independent tells the story: "Sales Tax Bothers the Tenino Folks--Wooden Tokens Issued by Tenino Mercants to Meet Aluminum Slug Shortage." As this proved to be the only article on Tenino S.T.T.s that the paper published in 1935, it's worth printing in full:

"Local business men struggled under the afflictions of the new sales tax as it went into effect Wednesday. Merchants reported headaches and ledger trouble with the confusing requirements of the new Legislative enactment.

The tokens supplied by the state for making the fifth cent change were not available to any extent, altho the state law requires the consumer to pay the 2% tax. The emergency was again met with wooden money, the press at the Independent office starting operation at about 9:30 Wednesday morning (May 1, 1935 -T.D.) to print small slice-wood tokens. The principal merchants of Tenino purchased the tokens at the same rate they would from the State Tax Commission. The tokens were made by the merchants issuing them, and were acceptable in place of the aluminum tokens which could not be secured in any quantity. Most business places were accepting all tokens, even if issued by some other firm in town.

Reports indicate that Tenino by the use of the wooden tokens has relieved the worst features of the shortage in state tokens of the remainder of the state. Lack of method of making the fraction of a cent change has brought about endless confusion and dissention with varying reactions over the state.

With publicity appearing in city papers, the demand for the little pieces of wooden money has increased to something like the proportions of the wooden money period of 1932. As high as a nickel a token is being paid by persons stopping off on their way thru town. This interferes somewhat with the circulation of the medium of exchange but by not being redeemed reacts to the profit of the firm issuing them. A considerable amount of monetary theory has also developed in local conversation."

WHICH ISSUERS WERE THE BIG STORES?

Judging from the number of ads in the Independent, the big grocers were Campbell & Campbell's ("The Pioneer Merchants"),

L.A. McLain's "United Purity" grocery store, and the Tenino Jack Horner Grocery. The Tenino Cash Market apparently didn't advertise. Hopkins Mercantile ran a few small ads, mostly for pop and ice cream, and was seemingly a much smaller store.

FOR THE RECORD...

The Paramount Service Station, located at the corner of Sussex and A, was sold to Olympian Bob McMurdy in July, 1935.

There was apparently no formal token redemption program.

E.E. Walker, Watkins Dealer

by Ruby Walker Hopper

Ernest Ellsworth Walker was born June 9, 1901 in Ohio, the youngest boy in a family of five children. When he was very young, the family moved West to Tillamook, a small town on the Oregon coast. As his father had suffered a fractured spine from the combined effects of a train wreck and being knocked by lightning off a horse and his mother was dying of cancer, young Ernest was forced to leave school after the sixth grade to go to work in the woods and help support the family. He was a high climber and a topper by age 14.

On Christmas day, 1926, E.E. Walker married Ruby Arlene White--who had a daughter, Ruby Lucille (me) in November of 1927 and a son, Ernest Ellsworth Jr., in November of 1933.

Sometime around 1934, my father lost all or parts of three fingers in a choker-setting accident in the woods. It was just about the time the Great Depression hit the West Coast. Forced to find a new line of work, he took a Watkins Products route out of the Tenino, Washington area.

For those too young to remember, Watkins Products were spices, extracts, sundries, and remedies for people and animals. He did a great job selling, but didn't have the heart to collect what was owed him. He did especially well on the Reservation--the Indian ladies bought lots of vanilla extract, as it had a high percentage of alcohol and the Indians weren't legally able to buy liquor in those days.

The Walker family moved about three years later to Ranier, Washington and farmed for a few years. After the war broke out, my father went to work in the Bremerton Navy Yard, as did most of the farmers in that area. After the war, we returned to the old family place south of Tillamook, where my father lived the rest of his life, dying on December 7, 1980 at the age of 79.

Fractional-Cent Devices

Merlin K. Malehorn L-279

One of the major studies of the early days of state sales taxes was reported in The Sales Tax in the American States, R. M. Haig and C. Shoup, Columbia University Press, 1934. There have been various extracts from it reported from time to time in the Newsletter. For example, see Vol. 8 No. 3, January - February 1979, and No. 59, October - December 1987, p. 4. The book is more than 800 pages in length; most of it has to do with other aspects of sales taxes, but here and there are some short comments about "fractional-cent devices." Reproduced below are some extracts from sections about California, Illinois, Michigan, and North Carolina, respectively. I don't think there is anything new in these extracts, but at least they confirm what we are already aware of.

CALIFORNIA

In response to this pressure, the board stated that it would permit the use of tokens. As announced in September, 1933, the plan called for the issuance of approximately 90 million aluminum eight-sided coins. This plan was to be financed by the merchants, although the tokens were to be manufactured by the United States Mint in San Francisco under the supervision of the board of equalization and distributed through the banks. Each token was to be worth one-eighth of a cent and therefore good for the tax on a 5-cent item. The tokens could be used only for payment of the tax and were not to be redeemable in either cash or merchandise. As this is being written it appears that there is considerable disagreement among the merchants as to the advisability of this plan, and it may not be tried at all.

ILLINOIS

Some merchants felt that schedules alone were insufficient, and resorted to fractional-cent devices; this procedure was uncommon in Chicago, however, under both taxes; and in Moline and Rock Island, where quarter-cent metal tokens were extensively employed under the 3 per cent tax, the practice virtually disappeared under the 2 per cent tax. The fractional-cent device represents an extreme effort by alert merchants to shift the exact amount of the tax on low-priced goods, and probably also to render the tax unpopular. In view of their inconvenience to the consumer, it is not difficult to understand the disappearance after a short time of the various slugs, coupons, and punch cards. If the consuming public ever becomes vitally interested in quarter cents and tenths of a cent, it will probably express its will through Congress and the United States mint, and not through retailers subject to a sales tax.

A supplementary device for the recovery of the tax from the consumer was known as the token plan, or the Kewanee plan, because first adopted in that city. It was more popular in down-state Illinois than in Chicago. Metallic tokens in denominations of one-fourth of a cent were bought by the merchants from clearing houses operated by the local chambers of commerce. The money paid over was placed in trust for the redemption of the tokens, which circulated as currency, and which were used by the consumers in paying the fractional amounts of the tax to the merchants in accordance with some generally accepted system of rates. The Illinois Chamber of Commerce in an undated "Special Bulletin" on the sales tax gives the following table, which was effective in Kewanee.

<i>Amount of Sale</i>	<i>Tax</i>	<i>Amount of Sale</i>	<i>Tax</i>
1¢ to 8¢, inclusive	$\frac{1}{4}$ ¢	51¢ to 58¢	$1\frac{3}{4}$ ¢
9¢ to 17¢	$\frac{1}{2}$ ¢	59¢ to 67¢	2¢
18¢ to 26¢	$\frac{3}{4}$ ¢	68¢ to 76¢	$2\frac{1}{4}$ ¢
27¢ to 35¢	1¢	77¢ to 85¢	$2\frac{1}{2}$ ¢
36¢ to 42¢	$1\frac{1}{4}$ ¢	86¢ to 92¢	$2\frac{3}{4}$ ¢
43¢ to 50¢	$1\frac{1}{2}$ ¢	93¢ to \$1.00	3¢

In Moline the majority of the merchants through their Association of Commerce agreed to the following schedule in conjunction with their token plan:

<i>Amount of Sale</i>	<i>Tax</i>
1¢ to 8¢, inclusive	$\frac{1}{4}$ ¢
9¢ to 17¢	$\frac{1}{2}$ ¢
18¢ to 25¢	$\frac{3}{4}$ ¢
26¢ to 33¢	1¢
34¢ to 67¢	2¢
68¢ to \$1.00	3¢

In addition to tokens, other fractional-cent devices were used by merchants striving to make their collections approach more closely to the exact tax payment for which they became liable. Coupons, punch cards, and other systems were tried. In Rock Island-Moline none of the manufacturing and wholesaling units interviewed employed fractional-cent devices, but 83 of the 184 taxable retailers used metallic tokens under the 3 per cent act. In Chicago none of the manufacturing and wholesaling firms interviewed employed fractional-cent devices, and very few of the retailers did so. Of the 4,722 taxable retailers, 8 issued coupons, 1 used tokens, 189 employed punch cards, and 5 issued other fractional-cent devices to facilitate the collection of the tax payment due the state under the 3 per cent act. Under the 2 per cent law the use of fractional-cent devices practically disappeared

in Illinois. None of the Rock Island-Moline units and 6 of the Chicago units reported the use of any type of fractional-cent device whatsoever under the Retailers' Occupation Tax Act. However, it is possible that in some types of business not included in the sample the practice of issuing some of these fractional-cent devices is more prevalent than these data indicate.

MICHIGAN

Very few of the merchants supplemented the schedule with fractional-cent devices such as coupons, metallic tokens, or punch cards in order to shift the tax to the nearest half-cent, quarter-cent, or other fraction. Only a dozen of all the firms subject to the tax, and covered by the survey, reported that they used any fractional-cent devices. These figures may be misleading in that these devices seem to be more frequently used in certain lines of business excluded from the sample, as, for example, restaurants.

NORTH CAROLINA

Schedule 4.

If more than 25 per cent of total sales in money value is of articles of merchandise selling for 10 cents or less, there shall be added to each 10-cent sale one cent, with coupons entitling purchaser to buy two other 10-cent articles without tax; such coupons to be provided by the merchants and usable on presentation. On sales above 10 cents the following schedule to apply:

1¢	11¢ to	33¢
2¢	34¢ "	66¢
3¢	67¢ "	\$1.00

ANOTHER NOTE FROM THE EDITOR

If you review the last eight or ten issues of the Newsletter to see who has written articles, you'll quickly notice that I've done most of them. I don't really mind getting my name "up in lights" so much, if you insist. However, it would be nice if some more of you would write something once in a while, like Tim Davenport, Richard Johnson, Fred Reding, David Ganz, Richard Blaylock, Rich Hartzog, David Stolaroff, and some others, have done. It doesn't have to be long or neat (I'll help with the editing), it doesn't have to be technical, it can be just a letter for "Letters and Such," it might be just a question about something related to sales tax tokens. But write something! (What are we going to do when I run out of source materials for my own writing?)

. . . The Editor

California Clippings

When the State of California was considering imposing a sales tax in 1933, the debate was heavy and heated. The San Francisco newspapers, the Chronicle and the Examiner carried articles almost every day. Don Barsi (R-382, Fremont, CA) has been digging in the local library and has provided a whole series of these articles. They will all be in the next volume of Clippings, but here are some samples. These are from the Examiner.

July 4

SALES TAX FOR STATE BACKED BY VANDEGRIFT

**Finance Director Says California
Must Raise \$120,000,000 in
Revenue to Balance Books**

Specific proposals for balancing the State budget and raising the additional revenue required under the constitutional amendment adopted June 27 were made yesterday by Rolland A. Vandegrift, State director of finances, according to Associated Press dispatches from Sacramento.

All together, Vandegrift said, the Legislature must raise \$120,000,000 in new revenue to keep the State "out of the red" in the biennium that began Saturday.

FAVORS SALES TAX

If new taxes are necessary, Vandegrift said he favors a sales tax at a low rate. He added that he would not be surprised if the Legislature, in addition to a sales tax, put an ad valorem tax on the books.

The amendment permits the State to levy an ad valorem tax which will raise not more than 20 per cent of the total revenue required.

A 3 per cent sales tax, the finance director predicted would bring in \$80,000,000 a biennium, and a 3 per cent tax would return \$20,000,000.

BEER LEVY BOOST

Vandegrift announced he will recommend that the legislature increase the beer tax from 63 cents a barrel to \$1, which he said most States are now receiving. The 63 cents tax, he pointed out, has not brought 5 cent beer, which was promised by some of the legislators who favored an even lower tax. The present beer tax is estimated to yield \$1,800,000 to the State biennially, and the increase to \$1 would add \$300,000 a biennium, Vandegrift said.

He said he will ask the legislature to increase the appropriations for the social welfare department, and the divisions of insurance, criminal identification and narcotics. He will also ask to have \$200,000 of fish and game funds, set marked by the legislature for special purposes, restored to the general fund.

July 12

STATE INCOME TAX THROWN INTO DISCARD

**Sponsors of Sales Levy Plan
Credited With Scoring Vic-
tory in Legislative Ranks**

By WILLIAM H. JORDAN

A State income tax plan was thrown into the discard by the sponsors of the general sales tax method of raising revenue for the 1933-35 biennium, which problem confronts the State Legislature.

Declared to be unscientific, unworkable and unfair, the income tax proposition has encountered no sympathetic treatment in the many legislative discussions preliminary to the reconvening of the Legislature on July 17.

Centering on the plans now in hand for development, the sales tax appears to have been pretty well settled upon as the basis for legislation.

NOTHING DEFINITE

This was the general consensus on the eve of the assembling here Thursday of the joint legislative tax committee.

The angles which appear to be in mind are related to questions of percentages and exemptions. Each of these general items in the discussions is of prime importance.

From today until next Monday caucuses and meetings of legislators are programmed.

Incidentally, tomorrow representatives of the State Tax Research Bureau are appearing before the San Francisco Chamber of Commerce to present some aspects of the tax question. Several methods of reaching the problem are to be offered, not as final for it rests solely with the legislature to say what shall be done to clear the financial muddle.

FULL DISCUSSION

The joint committee meeting here on Thursday will be prepared to hear the subject fully discussed.

It will, on the side, get a line on

just what will be recommended to the Legislature at the recess session on general legislation. This will be up to the Rules Committee of the Senate and Assembly. These committees have been also called to sit in on Thursday.

Under a Senate special rule adopted before the recess adjournment, that body voted to confine its action to three subjects—namely, taxation, revenues and possible emergency bills. No others would be handled, except by a two-thirds affirmative vote.

Following Thursday's legislative committee's session her a considerable number of the legislators plan to reassemble Saturday at legislative discussions preliminary to the reconvening of the Legislature on July 17.

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Following Thursday's legislative committee's session her a considerable number of the legislators plan to reassemble Saturday at Sacramento for further work on the tax plan.

Hope was expressed generally in legislative circles that a workable and satisfactory program will be ready to offer the legislature on Monday.

AMOUNT IN DOUBT.

Speculation as to action rests in some measure upon the final determination as to the amount of revenues to be provided for in the tax bill. It was stated yesterday that \$125,000,000 is the minimum to take care of the hold-over deficit of \$10,000,000 from the biennium ended on June 30, some \$77,000,000 to meet the county school costs placed on the State under the Riley-Stewart bill, and anywhere from \$40,000,000 to \$60,000,000 as

(Continued on Page 24)

TAX PLAN SPONSORS TOSS STATE INCOME LEVY INTO DISCARD

Continued From Page 1, 24 Section

handle the budget balancing needs of the present biennium.

No two "experts" agree except on the minimum to be required.

The Riley bill sponsors are saying that they are committed to a general sales tax "without exemptions." They assert their unreserved opposition to an income tax.

State Controller Riley and myself during the recent campaign went on record emphatically for a consumers' sales tax, without exemptions," said Fred E. Stewart, director of the Tax Research Bureau and member of the State Board of Equalization, yesterday on his return from Los Angeles. "We were equally against a State Income tax. A State income tax used on normal Federal schedules would fall far short of meeting our financial needs. We would have to put an income tax on the little fellow earning \$400 a year before it would produce the revenue required."

MEETING FRIDAY.

Stewart has called a meeting for Friday at Sacramento of the bureau's advisory council. This is composed of organized representatives of banks, public utilities and other large tax paying groups. To this assemblage will be submitted data on various taxing methods.

It was stated yesterday at Sacramento that "a sales tax in some form is regarded as certain of adoption." As indicated heretofore in this column, a preference seems to have been indicated for a 2 or 3 per cent general sales tax. While a "transactions" tax has been incorporated in some of the drafts made, none of those interested in the solution of the tax problem gave anything but an unfavorable comment on that. It is branded by experts as "unworkable, unfair and discriminatory to the tax payer."

July 13

S. F. SOLONS TO BACK PLAN FOR SALES TAX

Levy of 2 Per Cent Held Enough to Meet the State's Cash Needs Under Riley Bill

By WILLIAM H. JORDAN.

Members of the San Francisco legislative delegation were prepared yesterday to submit to the State Legislature a definite declaration in favor of a retail sales tax.

This was accepted as the only method by which to raise revenues necessary to meet the requirements under the Riley bill as voted last month by the people of California.

Assemblyman B. J. Felgenbaum, the only San Francisco member of the joint legislative tax committee which meets today in this city, announced yesterday that a tax from 2 to 2½ per cent, in his judgment would be sufficient to meet that situation. This should also include, in his opinion, a legal right of the Legislature to exempt food stuffs from the tax.

"By the practice of social economics, the State can get along with the tax as I have outlined," said Assemblyman Felgenbaum. "Then we can wait for better times to tackle the rest of the financial problem."

HIGH TAX NOT NEEDED.

"There is no need at all of putting on a high tax to balance the budget at this time. It is not necessary to balance the budget. The State has a deficit now from last biennium of \$10,000,000 and nobody is being hurt. The State can stand another deficit, if needs be, and nobody will suffer."

"As soon as business regains normal conditions and there is a definite reaction all along the line in private business, then the Legislature can get at the root of the financial needs."

"Put into effect additional economies if necessary to help out the present situation."

LITTLE'S OPINION.

Assemblyman Feigenbaum's views were reflected yesterday to some extent by Walter J. Little, Speaker of the Assembly, who issued a statement in which he said as to the sales tax:

"I am for a sales tax only in so far as it will be necessary to meet the \$75,000,000 needed by the State under provisions of the Riley-Stewart bill. Such a sales tax should not be more than 2 1/2 per cent, and should exempt, if legally possible, medicines and foodstuffs."

On the question of exemption, Assemblyman Feigenbaum said:

"The Little amendment gives the Legislature power to fix taxes, to classify and to do all those things which must be necessary to make the amendment effective. That has been voted into the State Constitution. I have no doubt at all that the Legislature can make that exemption."

W. J. LITTLE SPEAKS

Speaker Little is arriving here from Los Angeles to preside today at the joint legislative tax committee session opening at 10 a. m. at the State Building.

He has said that he is personally in favor of adhering to the economy program adopted by the Assembly which, Speaker Little declared, he reduced the State budget for 1933-35 by more than \$50,000,000 as compared with the expenditures of 1931-32.

Protection of this economy

(Continued on Page 15)

LEGISLATORS HERE TO SUBMIT SALES TAX PROPOSALS

(Continued From Page 14)

program plus the imposition of taxes which were recommended in the report of the legislative tax committee submitted at the last session of the Legislature will tend to solve some of the finance problems facing the State," he observed.

SPEED PREDICTED.

Out of the State-wide discussion of the tax situation a powerful opinion has developed against any further tax than is absolutely necessary and that has been centered upon a sales tax. The only point in question is the percentage and extent to which the Legislature will care to go in making provision for the coming two years. It has been estimated by some of the experts that if the State proposes to run the entire limit a 4 per cent tax will be required. It is not thought at all likely that this figure will be adopted.

With approval by a large majority of the Los Angeles county delegation of a sales tax to run from 2 to 3 per cent as the maximum, the prediction is made in legislative quarters that this will be the basis for legislation to be enacted. Expression on all sides runs to the idea that the Legislature will hasten its business and clean up rapidly without complications which could hold it in session for a long period.

July 15

TAX ON FOOD NOW FAVORED IN STATE LAW

Direct Levy on Retailer Held Best Method, Committee Put Odds on Gas Levy

By E. W. JOHNSON.
The joint legislative committee

opposed any exemptions of food or other necessities of life, in the general retail sales tax bill being drafted for presentation to the Legislature on Monday.

This was the most important of several decisions on policy made by the committee at its second meeting here.

DISTINCTION DRAWN.

Other features of the bill, as it is being shaped under guidance of the committee, include:

1—The tax will be levied upon the sale of persons engaged in the business of selling at retail. Legally, this is an important distinction, making the tax a "retail" levy instead of a "direct" tax on consumers. In actual practice, the burden still will be passed on to the consumer except possibly for small purchases to which it will not be practical to add a tax.

2—The sales of meals in restaurants and cafes will be taxed, and specific language will be included in the bill providing for such a levy.

3—Motor fuel will also be subject to the tax, but whether the retail sales tax will be superimposed on the present gasoline tax or will be levied in such a way that the existing burden will not be increased, has not been decided.

TAX CUT BARRI

With these decisions ratified by the committee, but still subject to change by the Legislature, California's new tax structure appeared firmer earlier yesterday. The debate indicated that the tax will be approximately 2 per cent on sales of tangible personal property, that there will be no exemptions, and that the committee will attempt to achieve a complete balancing of the State budget.

A completed draft of the bill will be handed the joint committee this morning. It was announced. The subcommittee of four headed by Senator Ralph M. Swing, met with the general committee all day yesterday reporting on matters of policy and submitted the instructions for the bill as far as they were received.

The debate over exemptions was opened by Senator Roy Felton, who moved that food sales, or at least the staple articles, be exempted. He was opposed by Assemblyman F. C. Carvinsky.

EXEMPTIONS FOUGHT.

"At a time when so many of the population are suffering economic distress," Felton said, "this tax would be a great hardship on those least able to afford it."

Several speakers opposed the plan to make any exemptions. Figures were offered showing that food sales amount to 20 to 30 per cent of total retail sales. Fred E. Stewart, director of the State Tax Research Bureau, declared that the voters in adopting the Riley plan (Senate Constitutional Amendment 30) gave approval to a sales tax without exemptions. Felton's motion was voted down seven to four.

Assemblyman Lawrence O. Cobb sponsored the move to exempt gasoline already taxed by the State from the retail sales tax. Senator Swing pointed out that the proposed tax will not be directly on consumers, but on the vendors—and that exemption of gasoline

INCOME LEVY SCHEME MEETS NEW SETBACK

Business Men and Officials
Hold Sacramento Session;
Retail Measure Declared Best

EXAMINER BUREAU (SACRAMENTO), July 14.—A general retail sales tax to meet California's unbalanced budget was agreed upon by business men and legislators acting as an advisory committee to the tax research bureau here today.

A State income tax was proposed by Paul Scharrenberg, secretary of the California Federation of Labor. The proposal was met by strong opposition from governmental experts from all parts of the State.

DECLARED BEST.

Voicing the opinion of many of those present, Ray W. Baker, tax collector for Fresno County, said:

"Experience with the Federal income tax shows it is hard to enforce and those who receive the greatest benefits from government often evade any contribution to its support."

The advisory committee included representatives of banking interests, labor, public utilities, railroads and county fiscal agents as well as several Senators and Assemblymen from San Joaquin and Sacramento valleys.

MEETS SETBACK.

Dwight Starnes, secretary, and Fred Stewart, member of the State board of equalization, represented the tax research bureau at the hearing and informed the committee that a 3 per cent sales tax would more than meet the deficit impending through transfer of school support from the counties to the State.

Concerted opposition also was directed toward a State all valorem tax, especially from county tax collectors, who declared it would be difficult to administer and would defeat the purpose of the Riley plan, which was to broaden the base of taxation.

Joint Committee Resumes Work on Sales Tax Today

Revenue Plan Details
Still Must Be
Decided

BATTLE SEEN

Large Group Favors
Retail Levy of
2½ Per Cent

By R. W. JIMERSON

EXAMINER BUREAU, SACRAMENTO, July 14.—In an effort to submit a well-rounded financial program as rapidly as possible, the joint legislative committee on taxation will resume its work on the general retail sales tax bill tomorrow afternoon. It was indicated today by Speaker Walter J. Little.

The committee in San Francisco yesterday tentatively approved a 2½ per cent tax on the retail sales of tangible personal property, but many questions of policy and administrative detail remain to be worked out before the final draft of the measure is ready for the Legislature. Other proposed revenue-producing measures also must be disposed of before the sales tax bill is finally approved by the committee.

TENTATIVE PROGRAM

A large group on the joint committee favors submission of this program:

The retail sales tax of 2½ per cent, estimated to produce \$11,000,000 during the current fiscal year; an increase in the State

mobile registration fee from \$2 to \$4; and an increase in the inheritance tax rates. The last two items are estimated to raise about \$1,000,000 this biennium.

With this estimated total of some \$117,000,000 from new taxation, and with the possibility of installing added economies in government, such a program would come close enough to balancing California's 1933-35 budget, in the opinion of Speaker Little and other members. State financial experts estimate that \$125,000,000 in new revenue must be produced if the budget is to be completely balanced.

FEAR EXTRAVAGANCE

Because all action toward budget balancing must be based on estimates, and are entirely experimental, many members of the steering committee favor keeping new taxes to the minimum. The danger along that line, they declare, is much less than the danger of opening the door to new extravagance by providing too much money.

One hurdle which the committee and Legislature still must surmount is the proposal to levy a tax on personal net income. That such a measure will be introduced has been announced definitely by the State Grange and the Farm Bureau Federation.

FIGHT PLANNED

A motion that the income tax be adopted "in principle" was temporarily killed by the joint committee while it was working out the broad outlines of the sales tax. The proponents of the plan, however, in opposition to expert opinion from many sources that such a tax would be impracticable, unjust and unproductive, have made it clear they will press the fight for its adoption.

A large group of Los Angeles and Southern California legislators at a caucus this afternoon on the tax situation, went on record in opposition to the income tax, and in favor of the three-way program embracing the retail sales tax, inheritance tax boost and automobile license plate increase.

Sales Tax Laws

Merlin K. Malehorn L-279

Still another little "corner of the world" of sales tax tokens has to do with the nature of the legislative acts that enabled the various state executive branches to collect sales taxes and use sales tax tokens. I've managed to accumulate copies of some of the enabling legislation. Extracts are reprinted below.

ALABAMA - 1943

Section 786. ISSUANCE, SALE AND REDEMPTION OF TOKENS; FORGERY.—The department, if it deems it necessary, in order to facilitate the collection of the tax or any other amount required by this article, may provide by rule and regulation for issuance, sale and redemption of tax tokens in denominations of one mill and five mills. The Department may purchase such number of tokens in each denomination as may be found necessary. Any tokens authorized to be issued by said department shall be sold at face value by the department and shall be subject to redemption by the department at face value, under such rules and regulations as the department may promulgate. Such tokens, if authorized, shall be received by the department or person liable for taxes hereunder in the payment of any tax or other amount required under this article where such tax or other amount is a fractional part of one cent. Any person who shall counterfeit, forge or alter any such token, or other evidence of tax payment issued or caused to be issued by the department or who shall issue or cause to be issued any imitation of any token or other evidence of tax payment, or who shall attempt to do so, shall be guilty of forgery in the first degree, and upon conviction shall be punished as now provided by law.

MISSISSIPPI - 1945

TOKENS: (Section 10141 and 10142, Code 1942)

That any person, firm, or corporation who is engaging or continuing within this state in the business of selling any tangible property, and who is liable for a privilege tax assessed and levied by section 2-c of Chapter 119, Laws of Mississippi, 1934, (Sec. 10108, Code 1942) on account of the sale of such property, shall add the amount of such tax due by him to the sales price of said property and shall collect the amount of said tax due by him to the state under the provisions of said statute from the purchaser of said property at the time the sales price is collected, and in addition thereto.

For the purpose of more efficiently securing the payment of and accounting for the tax imposed by this act, the State Tax Commission shall make, promulgate and enforce reasonable rules and regulations for the administration and enforcement of the provisions of this act, and by reasonable rules and regulations may provide for the issuance, sale, cancellation and payment of and for revenue tokens in order to make the provisions of this act effective, and the State Tax Commission shall cause to be issued and sold at convenient places, tokens or other evidences of tax payment to enable purchasers and recipients of taxable sales, services and transactions, to pay the tax when the same amounts to fractional part of one cent. ***

UTAH - 1943

For the purpose of more efficiently securing the payment, collection and accounting for the taxes provided for under this act, the tax commission in its discretion, by proper rules and regulations, shall provide for the issuance of tokens or other appropriate devices to facilitate collections; *provided*, no tax or token shall be collected on lunches or dinners served by schools, churches, or charitable institutions.

UTAH - 1944**6—Tokens.**

(Applies to sales and use tax)

In order to facilitate the computation and collection of the sales tax the State Tax Commission has authorized the issuance and use of tokens in three denominations representing a face value of one mill ($1/10$ cent), two mills ($1/5$ cent) and five mills ($1/2$ cent), such tokens to be issued by the Commission at their face value to vendors and in turn distributed by vendors to purchasers at face value.

Vendors may secure tokens from any office of the State Tax Commission or from banks handling tokens. One and two-mill tokens will be issued to licensed vendors only in quantities of five hundred or multiples thereof and five-mill tokens in quantities of two hundred or multiples thereof and only upon payment in cash or certified checks, postal or express money orders. Tokens will be wrapped and packed and count guaranteed. Tokens are issued for the purpose of assisting the vendor in collecting and the consumer in paying the sales tax when the amount of tax is a fractional part of one cent. The one-mill tokens represent the correct tax on a five-cent purchase, the two-mill tokens represent the correct tax on a ten-cent purchase and the five-mill tokens represent the correct tax on a twenty-five-cent purchase.

Where the computation of tax amounts to a fractional part of one mill, the tax is to be collected by adopting a method which will result in collecting as near as possible and practical the correct amount of tax due, such as computing the tax to the nearest mill. For example, on a sale of seven cents, a one-mill token would be collected and on a sale of eight cents, a two-mill token would be collected.

The tokens are only to be used in collecting and paying the sales tax with respect to transactions between buyer and seller. The tokens have no value as money and are not to be used in paying for merchandise or in any other manner as money and are not to be used by the vendor in payment of the tax to the State Tax Commission but may be redeemed in the manner prescribed below.

All vendors are required to carry a sufficient supply of tokens for the purpose of giving change and collecting the tax where a fractional part of one cent is involved. In the event that any vendor or bank accumulates an excess supply of tokens, they may be disposed of at face value to any other vendor or presented to any office of the State Tax Commission for redemption. Tokens may be presented for redemption either in person or by prepaid shipment. In case a vendor sells or discontinues business, the accumulated tokens not disposed of in the above manner will be redeemed by the Commission in any amount. The willful destruction or mutilation of tokens or the use for any other purpose than the collection of the sales tax is unlawful and constitutes a misdemeanor.

**HAPPY
HOLIDAYS
TO ALL!**

CALIFORNIA - 1945

This is in a section that deals with how the state shall collect proceeds from the merchants.

6458. **Tax stamps.** The board, if it deems it necessary to insure the collection of the taxes, may provide by rule and regulation for the collection of the taxes by the affixing and canceling of revenue stamps and may prescribe the form and method of the affixing and canceling.

LOUISIANA

This is Act 57, effective date August 1, 1944. Note that the use of sales tax tokens is forbidden.

(b) The Collector of Revenue shall administer and enforce the assessment and collection of the taxes and penalties imposed by this Act. He is authorized to make and publish such rules and regulations, not inconsistent with this Act, as he may deem necessary in enforcing its provisions. In order that there shall not be collected on the average more than the rate levied herein, the Collector of Revenue is authorized to and he shall provide by rule and regulation a method for accomplishing this end, and he shall prepare instructions to dealers by setting out to them suitable brackets of prices for applying the tax or any other method that may be necessary for the purpose of the enforcement of this Act and the collection of the tax imposed thereby. The use of tokens is hereby forbidden and prohibited.

Powers and authority of Collector of Revenue.

TENNESSEE - 1947

SEC. 14. *Be it further enacted*, That (a) The cost of preparing and distributing the reports, forms, and paraphernalia for the collection of said tax and the inspection and enforcement duties required herein shall be borne by the revenues produced by this Act, provisions for which are hereinafter made. (b) The Commissioner shall administer and enforce the assessment and collection of the taxes and penalties imposed by this Act. He is authorized to make and publish such rules and regulations not inconsistent with this Act as he may deem necessary in enforcing its provisions in order that there shall not be collected on the average more than the rate levied herein. The Commissioner is authorized to and he shall provide by rule and regulation a method for accomplishing this end, and he shall prepare instructions to dealers by setting out to them suitable brackets of prices for applying the tax or any other method that may be necessary for the purpose of the enforcement of this Act and the collection of the tax imposed thereby. The use of tokens is hereby forbidden and prohibited.

ARKANSAS - 1941

In order to make such collections convenient the Commissioner of Revenues may in his discretion issue tokens in the denominations of one-tenth (1/10) of one cent and five-tenths (5/10) of one cent, in such quantity as the Commissioner deems necessary. Tax tokens shall not be accepted by the State in payment of taxes due. Tax tokens shall be redeemed at face value by the Commissioner, at Little Rock, Arkansas, and at such other points as he may designate.

ARIZONA - 1935***Sec. 1. Tokens.**

(a) The commission shall issue tokens of the nominal face value of one mill and multiples thereof, for the use of purchasers in reimbursing to persons engaged in business the amount of tax applicable to any sale or sales, and to expend from the appropriation made for the enforcement of this act, such amounts as may be necessary for such purpose.

(b) The commission is authorized to promulgate rules and regulations directing the manner and method of use, and governing distribution, sale and resale of such tokens, which shall provide convenient methods of sale thereof to prospective users, at face value, without the payment to any agency or person of any commission, fee, discount or emolument.

(c) Such tokens shall be accepted at their face value by all persons engaged in business within the meaning of this act, as payment to them of any and all amounts added to the gross receipts of any business taxable under this act. They shall not be accepted by the commission in payment of a tax, but shall be by the commission redeemed at their face value.

(d) Whoever, with the intent to defraud, shall: 1. falsely make, alter, forge or counterfeit, 2. knowingly aid in the false making, altering, forging or counterfeiting, or 3. sell or have for sale or in any manner circulate any forged, counterfeited, spurious or altered token, or who shall steal or embezzle any genuine token issued pursuant to this act, shall be guilty of a felony and upon conviction fined for each offense not to exceed twenty-five hundred dollars, imprisoned not to exceed five years, or both.

COLORADO - 1935

Tokens May Be
Issued

(f) For the purpose of more efficiently securing the payment, collection and accounting for of the taxes provided for under this Act, the State Treasurer in his discretion, by proper rules and regulations, may provide for the issuance of tokens or other appropriate devices to facilitate collections.

COLORADO - 1936**METHOD OF COLLECTION—TOKENS**

47. Every retailer, or vendor, who is required under the Act to remit taxes to the State Treasurer shall assess and collect a tax equivalent to two per cent (2%) (excise) tax on all retail sales.

To facilitate computation of the tax, the Treasurer has authorized tokens in the value of one-fifth ($\frac{1}{5}$) of a cent; such tokens to be issued by the State Treasurer to the retailer at their face value and in turn to be issued by the retailer to the consumer at face value.

Requisitions for Sales Tax Tokens will be honored only when presented by licensed retailers and vendors at the offices of the Sales Tax Division, Department of Finance and Taxation, Suite 44, State Capitol Building, Denver, Colorado. These tokens are being loaned by the State Treasurer to licensed retailers and vendors and not being sold. All requisitions for tokens shall be in quantities of five hundred (500) or multiples thereof and shall be accompanied by cash, or the equivalent thereof, in the form of certified checks, bank drafts, United States Postal Money Orders, or Express Money Orders, etc.

Under no circumstances will such tokens be accepted as tax remittances to the State Treasurer.

Tokens will be returnable to the State Treasurer only when presented by a licensed retailer or vendor, in quantities of not less than five hundred (500) or multiples thereof.

Where a consumer's tax on his credit account includes a fraction of a cent, the following schedule will apply:

If under one-half cent ($\frac{1}{2}c$), disregard fraction.

If one-half cent ($\frac{1}{2}c$) or over, add one cent (1c).

Any attempt to counterfeit or to make illegal use of these tokens will promptly subject the guilty person to prosecution under the criminal codes of the State of Colorado.

The following schedule is designed to apply the exact two per cent (2%) tax, or the average equivalent thereof:

Amount of Sale in Cents	Tax	Amount of Sale in Dollars	Tax
1c to 5c	0	\$ 1.00	0.02
6c to 14c	1 token	2.00	0.04
15c to 24c	2 tokens	3.00	0.06
25c to 34c	3 tokens	4.00	0.08
35c to 44c	4 tokens	5.00	0.10
45c to 54c	1c	10.00	0.20
55c to 64c	1c & 1 token	15.00	0.30
65c to 74c	1c & 2 tokens	20.00	0.40
75c to 84c	1c & 3 tokens	25.00	0.50
85c to 94c	1c & 4 tokens	50.00	1.00
95c to 99c	2c	100.00	2.00

and higher sales proportionately.

Article 140. TOKENS:

Q. How are sales tax tokens to be used in connection with the collection of sales tax under the Act?

A. To facilitate computation of the tax, the Treasurer has authorized tokens in the value of one-fifth ($\frac{1}{5}$) of a cent; such tokens to be issued by the State Treasurer to the retailer at their face value and in turn to be issued by the retailer to the consumer at face value.

Requisitions for sales tax tokens will be honored only when presented by licensed retailers and vendors at the offices of the Sales Tax Division, Department of Finance and Taxation, Suite 44, State Capitol Building, Denver, Colorado. These tokens are being loaned by the State Treasurer to licensed retailers and vendors and not being sold. All requisitions for tokens shall be in quantities of five hundred (500) or multiples thereof and shall be accompanied by cash, or the equivalent thereof, in the form of certified checks, bank drafts, United States postal money orders, or Express money orders, etc.

Under no circumstances will such tokens be accepted as tax remittances to the State Treasurer.

Tokens will be returnable to the State Treasurer only when presented by a licensed retailer or vendor, in quantities of not less than five hundred (500) or multiples thereof.

Where a consumer's tax on his credit account includes a fraction of a cent, the following schedule will apply:

If under one-half cent ($\frac{1}{2}c$) disregard fraction.

If one-half cent ($\frac{1}{2}c$) or over, add one cent (1c).

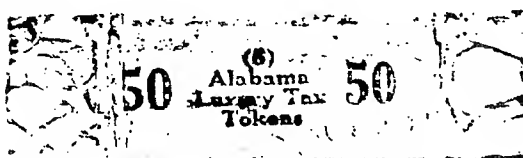
Any attempt to counterfeit or to make illegal use of these tokens will promptly subject the guilty person to prosecution under the criminal codes of the State of Colorado.

Rolls

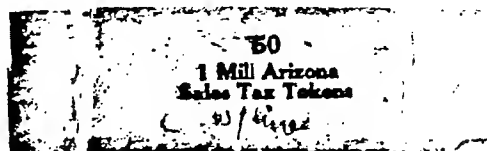
Merlin K. Malehorn (L-279)

In Newsletter 62, I provided pictures of a number of the boxes in which sales tax tokens were shipped or sold to local businesses. In many of the boxes, the tokens were loose. In other boxes, the tokens were in rolls. Although I have no information on the matter, I suppose that some of the rolls were not boxed. I also suppose there may have been boxes of boxes, but I don't really know about that.

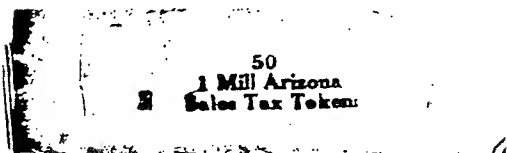
In any event, here are some pictures of the wrappers for various rolls of which I am aware. They are $\frac{3}{4}$ size.



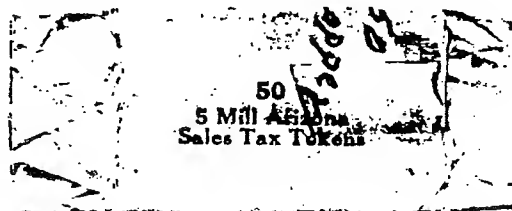
AL #2 black on ochre



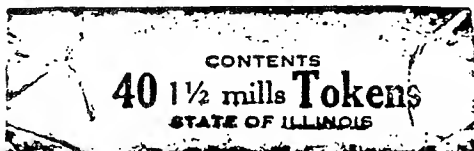
AZ #1 black on gray-brown;
also AZ #4 and #5 mixed
in a roll



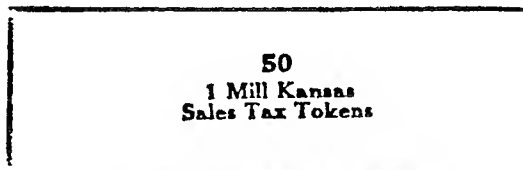
AZ #9 black on gray-brown



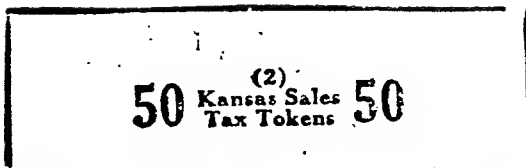
AZ #3 black on light cinnamon



IL #3 black on brown ochre



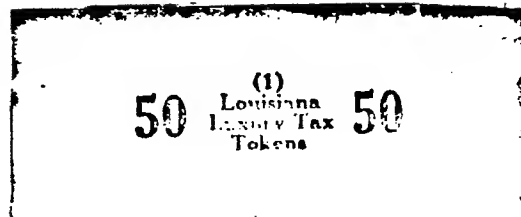
KS #2 black on light olive gray



KS #3 black on brown ochre



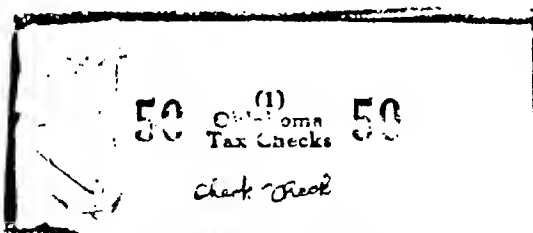
MS #3b black on orange



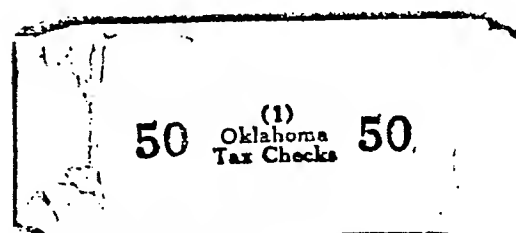
LA #2 black on red-orange



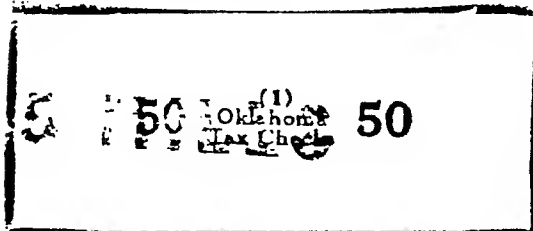
MO #23 black on red-orange



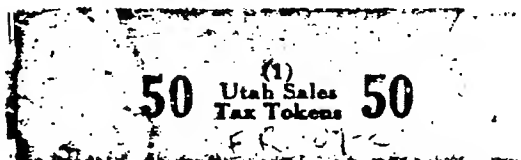
OK #3 black on red



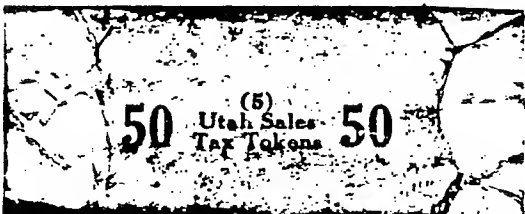
OK #13a black on red



OK #17 black on orange with red overprint; also with black overprint



UT #7 black on gray-brown



UT #8a black on brown ochre

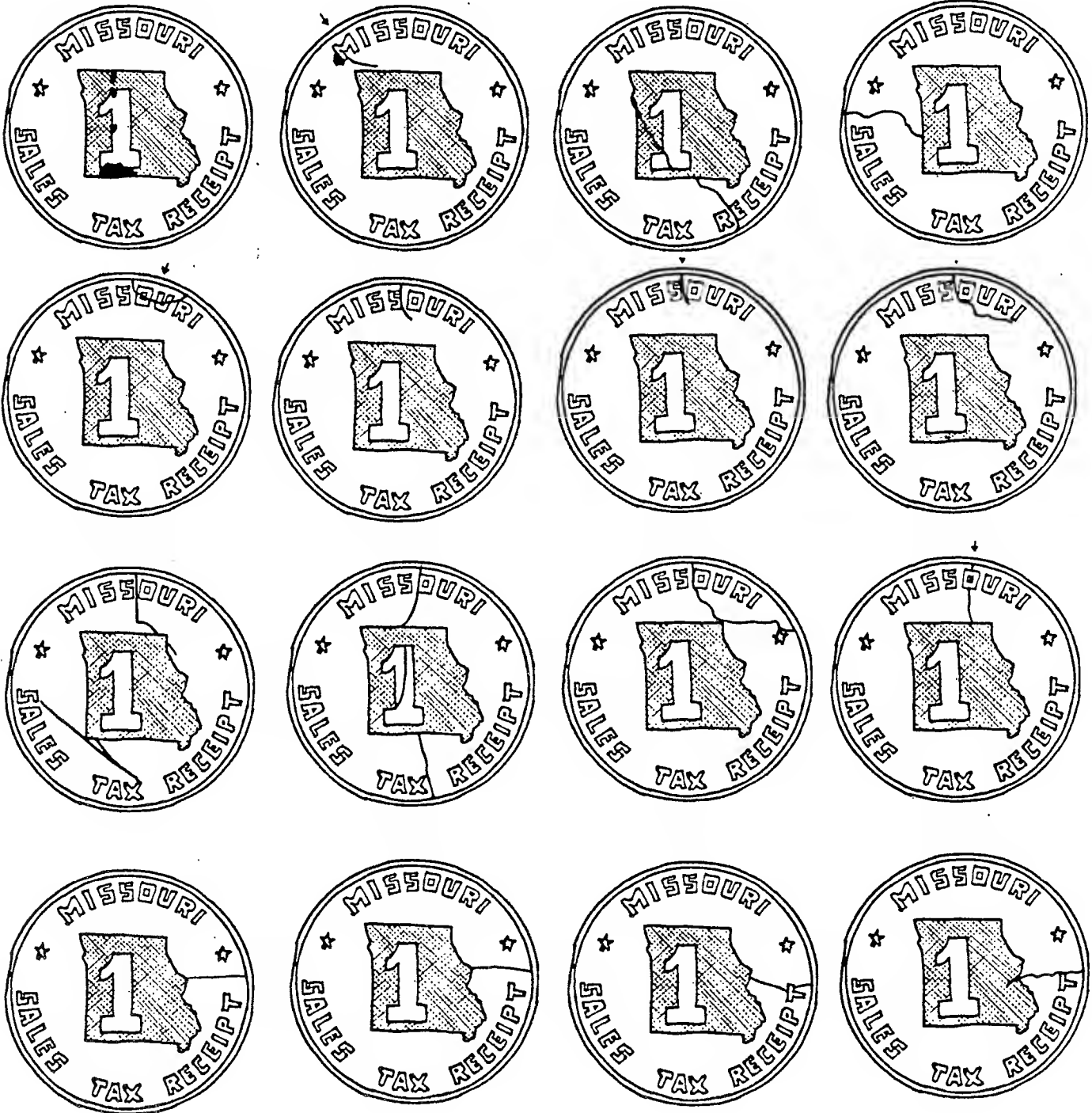
There are also rolls of MO #22, #23 and #24 that have no printing on them. The paper is ochre and the rolls are all turned under at the ends rather than folded over.

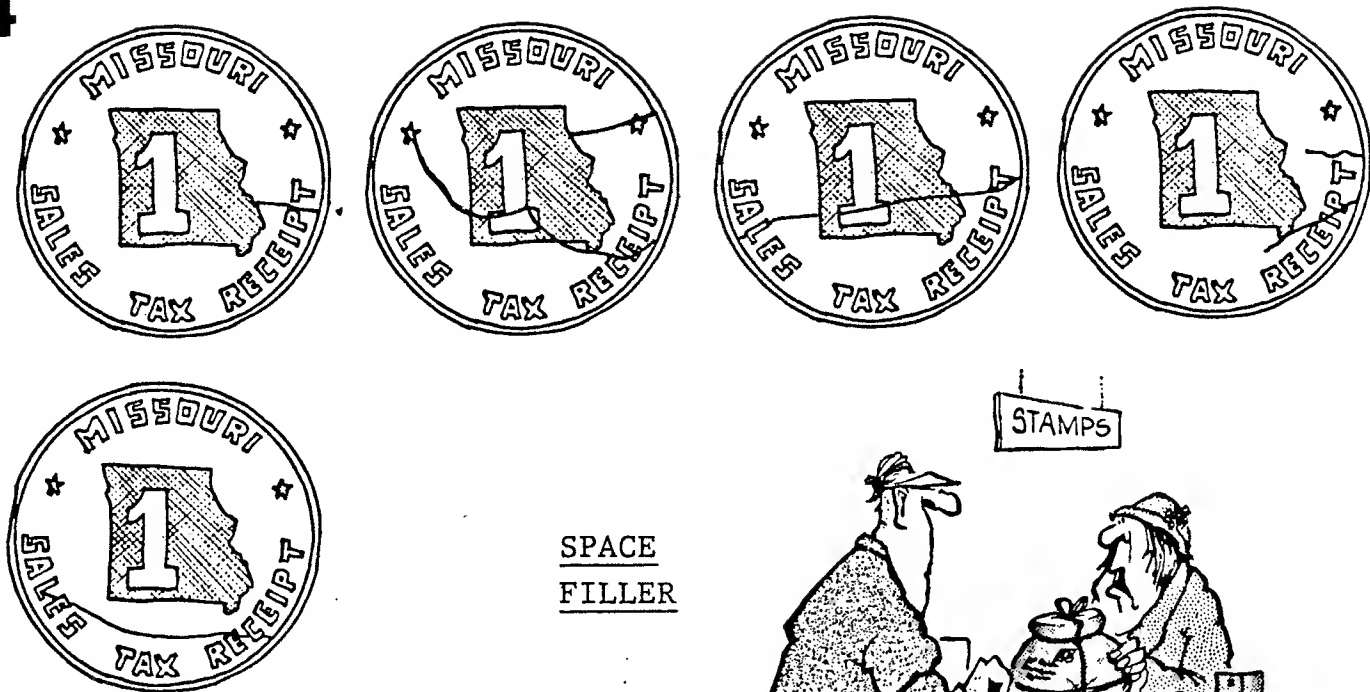
MO #23 Defects

23

Merlin K. Malehorn L-279

In Newsletter 61 I included 48 illustrations of cracks, cuds, and other miscellany observed on the faces of OK #4. Just in case you have some motivation to strain your eyes some more, here are some similar illustrations of MO #23. In a couple cases they look as though they are the same crack, but I can assure you that under a magnifier they are not the same.





"Don't spill this; it's goldfish."

Here's an interesting clipping; it's not about sales taxes and sales tax tokens, but rather the "official" establishment of ATTS.

★ February 23, 1971 NUMISMATIC NEWS WEEKLY 7

Tax Token Group Official

The American Tax Token Society (ATTS) is a new organization officially formed in January of this year, for collectors of sales tax tokens, scrip, coupons, receipts, punch cards and related items.

The name was selected by vote of the members and officers have been chosen to serve until 1971 when an election will be held. A constitution has been approved and a newsletter is being published which will give regular listings of tax tokens and new information on all aspects of the tax token field.

Officers are Jerry F. Schimmel of San Francisco, president; Michael G. Pfefferkorn of St. Louis, vice president; Charles L. Carter of Denver, secretary; George R. Frakes of Oceanside, California, treasurer; and Ray Erkson and Elbert S. A. Hubbard, both of Santa Clara, California, and Jerry Bates of St. Charles, Missouri, board members.

Inquiries concerning membership should be sent to the secretary, Charles L. Carter, 721 Glencoe Street, Denver, Colorado 80220. Dues

Explorations in Illinois

Merlin K. Malehorn L-279

If you happen to be "into" the Illinois provisionals, you may have wondered a little about the distribution around the state. Some of you, of course, have already done quite a bit of exploring and have written articles for us or provided a number of newspaper clippings. On the other hand, it seemed to me that there might be a great deal more to be discovered, particularly in the way of newspaper clippings. Living some distance from Illinois, I am unable to get around the state physically, so I worked up a long distance approach. My expectations are not very high as to getting much in the way of results, but it's fun to work on such things anyhow.

I took a map of Illinois and put a little square on all the towns and counties that are listed in Chits as having used tokens. See the map on the next page. As you can tell, the towns and counties are not evenly distributed around the state. Given a little leeway in "eyeball" estimates, it appears that there are five or six general areas of concentration. But what about the spaces between? What about Decatur? Fairfield? Mt. Vernon? Lincoln? And so on.

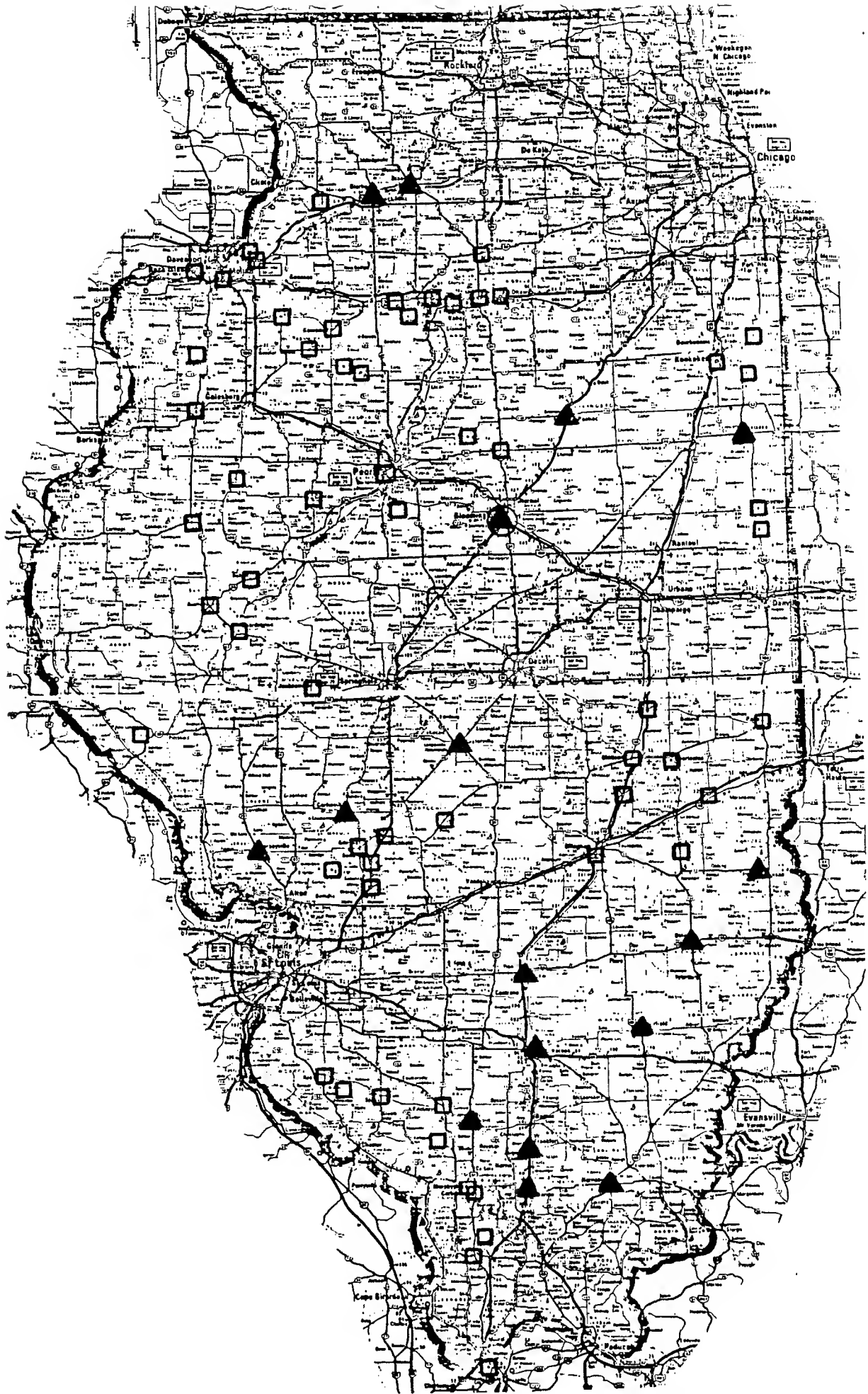
The next thing I did was write to the state historical society in Springfield and get the names and addresses of all the local historical societies in the state. I also went to my local library and got the names and addresses of several newspapers from around the state that were in business in the 1930s and still are.

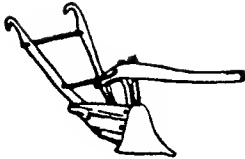
Using my map and the list of local historical societies, I wrote to several of them to see what information they might have. The general approach was to indicate that some of the nearby towns and/or counties had used local tokens for a while (I named some that were nearby), that a lot of local newspapers had articles about tokens, and I was curious about what they might have in the way of information. I offered to pay for some "searches," if necessary and not too costly.

The communities, or actually the county historical societies, to which I wrote were West Frankfort, Marion, Sterling, Taylorville, Dixon, Mt. Vernon, Robinson, Watseka, Jerseyville, Bloomington, Olney, Pontiac, Carlinville, Salem, Harrisburg, Fairfield, and DuQuoin. They are shown the map with a black triangle. As you can see, I tried to cover only a few of the possibilities.

(For those of you who have read through older copies of the newsletter, you may be reminded of the Herb Rowold letters of 1943 to a variety of Illinois communities that issued tokens. Jerry Schimmel reproduced a number of the responses in the Volume 4 newsletters. Also, George Magee had written to a number of the communities that were reported to have used tokens; this correspondence has not been reproduced in the newsletter.)

The results of my activity at this point in time are reproduced on the following pages. On the map, a circle around the triangle indicates that I got a response.





McLEAN COUNTY HISTORICAL SOCIETY 201 EAST GROVE STREET BLOOMINGTON ILLINOIS 61701

June 10, 1988

Merlin K. Malehorn
American Tax Token Society
6837 Murray Lane
Annandale, Va. 22003

Dear Mr. Malehorn,

I checked our index files for the local newspaper, and could find no reference to tax tokens in the period you mention (or any other period, for that matter.) These files are far from complete, but without some other specific lead, the only way to find an unindexed article would be to read all the microfilmed newspapers for the period in question. I regret that we are unable to provide that degree of research.

I am sending you a copy of the little bit of information we have on the Illinois state tax tokens, which were issued a few months later. To the best of our knowledge, no tokens were issued in this community; at least, we have none in our collection nor have we seen any. Whether issuing them was ever seriously discussed is not known.

One person who might be able to give you some information is Richard Middleton. He is a retired bank executive, and gave us the data on the Illinois tokens. His address is 1118 East Jefferson, Bloomington, Illinois, 61701.

I am sorry we cannot be of more assistance.

Sincerely,

Martin A. Wyckoff
Curator

RETAILERS' OCCUPATIONAL TAX TOKEN #818-197

On June 28, 1933, under the governorship of Henry Horner, the State Legislature enacted a bill for the collection of sales tax on retail sales.

The act became effective on July 1, 1933 at the rate of 1¢ per \$1.00 of sales.

The public protested because beginning at 16¢ of sales the tax was due.

To help quiet the protest, the Legislature conceived the idea of Occupational Tax Tokens graded in mills and provided charts to merchants showing that at 16¢ so many mills would be payable; at 30¢ so many mills and so on.

The tokens were not acceptable to the public and eventually were discontinued.

Incidentally, as one paid one's sales taxes in those days it was deemed "a penny for Horner."

Here's a clipping from the New York Times, August 1, 1935.
It was provided by Richard Johnson (L-38, Carbondale, IL).

Small Coins Bill Tabled by House Group; 'Too Much Power' to Treasury, Foes Say

By The Associated Press.

WASHINGTON, Aug. 1.—The House Coinage Committee, which a year ago quickly agreed to gold dollar devaluation, kicked over the traces today on the Roosevelt-Morgenthau small coin plan.

The open explanation was that the bill presented to the committee by Secretary Morgenthau and introduced in the absence of Chairman Somers of New York gave the Treasury too broad authority.

Mr. Morgenthau had been talking about issuing new half-cent and mill pieces, which he said were designed

by the President, to simplify payments in States which have sales taxes requiring payment in fractions of a cent.

But the bill he sent to the Coinage Committee would have authorized the Treasury to issue any coins it wanted which were worth less than a cent.

"That's too much," said Mr. Somers, after the committee tabled the Treasury bill. "We appointed a subcommittee to consider the matter further. If it develops that there is a real need for a midgel coin of specific value, one mill or five, I wouldn't say we would turn that down."

But the committee's plans for the future were indefinite. One congressman remarked that if the Treasury agreed to a new bill permitting the printing only of one mill and half-cent pieces long hearings would be had.

"With Congress about to adjourn," he said, "I think we can talk the bill to death in committee without trouble. We've been getting along all right with the money we have."

The Treasury agreed that the latter statement was true as applied to conditions a few years ago but in an official memorandum put before the Coinage Committee it contended that unless the Federal Government issued the new coins the States would insist upon it.

The memorandum added that such a step might lead toward a yielding of the Federal constitutional control over the nation's money.

Letters and Such

As most everyone must know by now, Tim Davenport, our Secretary-Treasurer, is working on his Master's Degree at the University of Washington, Seattle. He manages to find a little time in between, however. He writes:

"I had a couple hours before my bus today and got serious in the microfilm room (of the University Library). They have exactly 57 dailies on fiche or film from 1935!!! So I won't need to drive like a crazy person around the state! These holdings include the Thurston Co. Independent, which will be my first project. Notably missing are the papers from Olympia, Yakima, and Walla Walla--which I would have presumed they'd have. They also don't have anything from Cathlamet or Wilbur, or Longview (but Kelso should cover this), unfortunately. There is a Kelso paper and there is a Stevenson paper and a Spokane paper . . . Any many others. Lots from obscure little towns.

"I will need to drive to do the Olympia paper at some point. It's just an hour or an hour and a half down the road . . .

. . .

"Hit the Kelso newspaper. Got lots of general information on the Washington tax, but only a few bits on the Kelso tokens. They were printed in the second week of May 1935 and were sold in bundles of 500 for \$1.00. On May 14, the state announced its own plans to issue scrip. By June 2, seven million paper tokens were in use--definitely "adequate" for Kelso by June 10. The Kelso scrip was probably used for about two weeks. There was no notice of redemption on July 1, but the film was rotten and hard to read, so I might have missed something. Nothing there on Longview. They maybe had their own paper after all, judging from the tone of the Kelso paper, since Longview isn't mentioned much."

The TAMS Journal, October 1988, p. 192, has a nice writeup about our April-June 1988 issue. The article highlights Les Albright's "anti-sales tax" token find and summarizes several other articles from the Newsletter. Thanks!

We have received a note to the effect that Mr. M. W. Maret (R-302, St. Albans, WV) died August 22, 1988. If you have been a reader of the Newsletter for a while, you'll recall an occasional reprint of letters that Mr. Maret received from various state tax authorities in response to his inquiries about their tax tokens, the manufacturers, and other matters.

Organizational Report

American Tax Token Society
Secretary and Treasurer's Report

Third Quarter, 1988

FINANCIAL REPORT

Previous Balance.....\$ 2759.00

Credits: Dues Payments Received.....	75.00
Publications Sold.....	38.35
Advertisements in Newsletter.....	28.00
Donation to ATTS..(Thank You!).....	10.00
Interest.....	29.41

Debits: Newsletter Costs, #62 and supplement	146.24
Stamp and parchment.....	17.59

New Balance.....\$ 2775.93

CHANGE OF ADDRESS

Tim L. White, R-392, 1607 West Moore, Blue Springs, MO 64015-4143
 Fred Robinson, R-320 (Zip Code change) 44701-0121
 Eric Jackson, R-374, P.O. Box 728, Leesport, PA 19533-0728
 Richard Johnson, F-38, L-38, 1004 North Bridge, Carbondale, IL 62901
 Harold Don Allen, F-30, L-30, P.O. Box 758, Station P, Toronto,
 Ontario, Canada M5S 2Z1

SECRETARIAL REPORT

No new members

IT'S DUES TIME AGAIN... PLEASE REMEMBER THAT THERE IS A NEW
MAILING ADDRESS FOR YOUR DUES CHECKS:

ATTS BUSINESS OFFICE
 7512 NE BOTHELL WAY #127
 BOTHELL, WA 98011

SINCE THE ACCOUNT IS IN MY NAME FOR FEDERAL TAX PURPOSES, IT
 WOULD BE BEST IF YOU MADE CHECKS PAYABLE TO "TIM DAVENPORT,
 ATTS." IT'S QUITE A PAIN TRYING TO CONVINCE THE TELLERS THAT
 MY NAME IS "ATTS BUSINESS OFFICE" OR "AMERICAN TAX TOKEN
 SOCIETY"...

REMEMBER TO GET THOSE DUES CHECKS IN THE MAIL EARLY. IT
 MAKES LIFE A WHOLE LOT EASIER IF THE CHECKS COME ROLLING IN
 AND WE DON'T HAVE TO SEND OUT MILLIONS OF "REMINDERS!"

HAVE A GOOD HOLIDAY SEASON!

TIM.
